



Registered No. NE/RN-646/

THE NAGALAND GAZETTE

PUBLISHED BY AUTHORITY
FIRST PUBLISHED IN DECEMBER, 1963

No.16 Kohima, Thursday, November 30, 2017

Agrahayana 9, 1939 (Saka)

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PART-I**NOTIFICATION**

No. WH/EST/2/2001(VOL-II)/1386 Dated: Kohima, the 7th September, 2017.

:: The Governor of Nagaland is pleased to order officiating promotion of the following officers under NPWD with immediate effect :-

1. Shri. T. Watimeren, Superintendent is promoted to the post of Registrar (Class-I Gazetted) in the PB- 15600-39100 with Grade Pay of Rs. 5700/- against the retirement vacancy of Smti. M. Tsuktingangla, Registrar retired.
2. Shri. Kroneicho Naki, Assistant Superintendent is promoted to the post of Superintendent (Class-I Gazetted) in the PB- 15600-39100 with Grade Pay of Rs. 5400/- vice Shri. T. Watimeren, Superintendent promoted.
3. The above officiating promotion is purely temporary and subject to regularization by the DPC. Further, their promotion will not confer on them any right to claim seniority over their seniors in the cadre.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland

NOTIFICATION

NO.DSE/ESTT/Promo/1-70/2015/1529

Dated: Kohima, the 8th November 2017

In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion of Shri. Vikrolie Angami, PET (Physical Education) to the post of Junior Education Officer vice Shri. I.Temjen Ao, JEO(PE) promoted to Assistant Director(PE) on 25/05/2016 in the Pay Band of Rs. 9,300-34,800 with GP of Rs. 4,600 with all other allowances as are admissible under rules in force with immediate effect subject to following conditions :

- a) The officiating promotion is purely on temporary basis subject to regularization by the Departmental Promotion Committee (DPC).
- b) Further, the officiating promotion will not confer any right on the claim of seniority in the present grade till regularization.

Sd/-

THEJANGUSANO SAVINO

Under Secretary to the Govt. of Nagaland

NOTIFICATION**NO.DSE/PROM/1-78/2015 (Pt)/1500****Kohima dated, the 14th Nov. 2017**

:: In partial modification to this Department's order of even number dated 18th Oct.2017, the Governor of Nagaland is pleased to order transfer and posting of the under-mentioned officers under the Department of School Education with immediate effect.

Sl.No	Name of the Officer	Present designation/ place of posting	Transferred and posted as
1.	Smti. Bendangsenla Jamir	HM attached at Directorate	HM, GHS Longjang (RMSA upgraded)
2.	Shri. Molung Aier	HM, attached at Directorate	HM, GHS Yoruba
3.	Smti. H. Khetoni Sema	HM, attached at DEO, Dimapur	HM, GHS, Aghunaqa
4.	Shri. Lichio Yanthan	HM, GHS Bumei	HM, Changsu (RMSA upgraded)
5.	Smti. M. Amongla Lkr.	HM, attached at DEO, Mokokchung	HM, GHS Longkhum (RMSA upgraded)
6.	Smti. Renchano Kithan	AHM, GHS Wokha Village	HM, GHS Longsa (RMSA upgraded) on promotion
7.	Shri. K. Phyodemo Ngullie	AHM, GHS Nyiro	HM, GHS Tseminyu New town (RMSA upgraded) on promotion
8.	Smti. Asangla Amer	HM, attached at DEO, Kohima	HM, GHS Jakhama (RMSA upgraded)
9.	Shri. Bohovi	HM, Kuhuboto	HM, GHS Moava
10.	Smti. T.Atula Imsong	HM, GHS Tsurangkong	HM, GHS Kiruphema (RMSA upgraded)
11.	Shri. Jonglemdong	AHM, GHSS Senayangba	HM, GHS Sumi Mokokchung (RMSA upgraded)
12.	Smti. Nikono Angami	HM, attached at DEO, Kohima	HM, GHS PWD Kohima (RMSA upgraded)
13.	Shri. Nukshitemjen	HM, attached at DoSE	HM, GHS Nito village (RMSA upgraded)
14.	Smti. Kezhaleu Suokhrrie	AHM, GHS Khuzama	AHM, TMGHSS, Kohima
15.	Shri. Takukumba	AHM, GHS Totokchingyu	AHM, GHSS Tuensang as per Order No. NO.DSE/PROM/1-78/2015 dated 11-03-2017
16.	Shri. Watimeren	AHM, GHS Dibua	AHM, GHS Lilen
17.	Shri. Thungchio Kikon	AHM, GHS Yotan	AHM, GHS Baghty
18.	Shri. Revati Raman Mishra	AHM, GHS Sitimi	AHM, GHS Chandmari
19.	Smti. N. Asangla Longchar	AHM, GHS Diphupar	HM, GHS Tsurangkong on promotion
20.	Smti. Alemla Imti	AHM, GHS Dilong	AHM, GHS Diphupar
21.	Shri. Z. Bohoto Sema	JEO, SDEO Zunheboto	AHM, GHS Asuto
22.	Smti. I. Sashimongla	AHM, GHS Longjang	AHM, GHS Dibua

2. Handing over and taking over of charge should be completed within 15(fifteen) days from the day of issue of this notification. Failure to complete this process within the stipulated time shall invite disciplinary action under relevant rules.

3. Application for cancellation/revocation of the above transfer and posting shall not be entertained.

Sd/-

THEJANGUSANO SAVINO

Under Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 16th Nov' 2017

NO.AHV/EST-1/1/2017 :: In supersession to this Notification of even number dated 11/08/2017 and in the interest of public service, the Governor of Nagaland is pleased to order transfer and posting of Shri. Takum Imsong, Junior Farm Manager (CI-II Gazetted) VD, Yimyu to SPBF, Merangkong under the establishment of CVO, Mokokchung with immediate effect .

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima the 16th Nov' 2017.

NO.UDD/2-ESTT/01/2016 :: Consequent upon the passing of the Speed Test conducted by the Nagaland Public Service Commission vide NO.NPSC/CON-17/2004 dated 20.12.2013 and on completion of prescribed qualifying years, the Governor of Nagaland is pleased to promote Smti. Merenla Rutsa, Stenographer Grade-II (Senior) to the post of Stenographer Grade-I under the Directorate of Urban Development in the pay band PB 15600-39100 Grade Pay Rs 5700/- p.m. plus all other allowances as are admissible as per rules in force with immediate effect.

Sd/-

NEISATO HESUH

Under Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 24th November, 2017.

NO.SW/ICPS/16/11/2010: The Governor of Nagaland is pleased to appoint **Smti. Chubainla Jamir**, Deputy Director, Social Welfare department as the **Society Director, State Child Protection Society (SCPS)**, Nagaland for implementing the Integrated Child Protection Society (ICPS) with immediate effect.

This supersedes this Department's Notification of even number dated 14.11.2014.

Sd/-

SHILOMENLA LONGCHARI

Under Secretary to the Govt. of Nagaland

ORDER

Dated Kohima, the 17th Nov' 2017

NO.FY/ESTT-1/7/2016/85 :: In the interest of public service, the Governor of Nagaland is pleased to allow officiating promotion to the following officers under Fisheries Department in the pay band as indicated against each post including all other allowances as admissible under the Rule in force in Nagaland from time to time with immediate effect.

1. Shri. Rongsennungba, Joint Director of Fisheries is promoted to the post of Addl. Director, in the PB: 29500-55100 with GP: 8700/- against the vacancy caused due to the retirement of Shri. C. Imtitongzuk Longkumer, Additional Director of Fisheries Department.
2. Shri. Lotimenba, Deputy Director of Fisheries is promoted to the post of Joint Director, in the PB: 15600-39100 with GP: 7600/- against the vacancy caused due to the promotion of Shri. Rongsennungba, Joint Director to Addl. Director of Fisheries Department.
3. Shri. Yhunsenlo Kent, Asst. Director of Fisheries is promoted to the post of Deputy Director, in the PB: 15600-39100 with GP: 6600/- against the vacancy caused due to the promotion of Shri. Lotimenba, Deputy Director to Joint Director of Fisheries Department.

The above officiating promotion is purely on temporary basis and is subject to regularisation by DPC in due course of time.

Sd/-

LIVITOLI SUKHALU

Under Secretary to the Govt. of Nagaland

ORDER

Dated Kohima, the 17th Nov' 2017

NO.FY/ESTT-1/7/2016/85 :: In the interest of public service, the Governor of Nagaland is pleased to order transfer and posting of the following officers:

1. Shri. Rongsennungba, Jt. Director of Fisheries on promotion is retained as Addl. Director of Fisheries.
2. Shri. Lotimenba, Dy. Director of Fisheries on promotion is retained as Jt. Director of Fisheries.
3. Shri. Yhunsenlo Kent, Asst. Director of Fisheries on promotion is retained as Dy. Director of Fisheries.
4. Dr. Vimezo Kire, CEO, FFDA Dimapur is transferred and posted in the Directorate as Asst. Director of Fisheries.
5. Dr. Amenla, Fishery Biologist, Dimapur shall hold additional charge of CEO, FFDA, Dimapur.

The handing and taking over of charge should be completed within 2 (Two) weeks time from the date of issue of this notification.

Sd/-

LIVITOLI SUKHALU

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 17th November, 2017.

No.PSTY-7/2008(Pt)/82 :: In the interest of Public Service, the Governor of Nagaland is pleased to transfer and posting of the under-mentioned Officer(s) under the Directorate of Printing & Stationery, Nagaland, Kohima, with immediate effect.

1. Shri. Lanu Jamir, Assistant Director, Branch Press, Mokokchung is transferred and posted as Assistant Director, Directorate of Printing & Stationery, Kohima.
2. Shri. Vikheto, Chief Foreman, Kohima is transferred and posted as Chief Foreman temporarily in-charge of Branch Press, Mokokchung vice Shri.Lanu Jamir transferred till further order.

Handing over and taking over of charge should be completed within **10(ten)** days from the day of issue of this notification.

Sd/-

MARGARET KERHu-O

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 24th November, 2017.

NO.WH/EST/141/2002 (Pt) /1418 :: In the interest of public Service, the Governor of Nagaland is pleased to order transfer and posting of the following SDO's under NPWD with immediate effect :-

Sl. no	Name & Designation	Place of posting
1	Shri.Enakha Kath, SDO	SDO under E.E, PWD (R&B) Naginimora
2	Shri.S.Hovito Choppy, SDO	SDO under E.E, PWD (R&B) Shamator vice Er. Mukam Yimchunger SDO transferred.
3	Shri.Likoktemjen, SDO	SDO under E.E (NH) Tuli Division
4	Shri.M.Sadem Jamir, SDO	SDO (TC) under E.E, PWD(R&B) Mokokchung
5	Shri.Neilakielie Whuorie, SDO	SDO under E.E Const. Div. Chiephobozou
6	Shri.Namgawi Charles, SDO	SDO under E.E, (NH) Circle-II Kohima
7	Shri.S.Putchong SDO	SDO (TC) under E.E Noklak Division vice Dennis Achumi transferred.
8	Shri.K.Kihozhe Sema, SDO.	SDO (TC) under C.E (H) Kohima, Nagaland.
9	Er. Mukam Yimchunger SDO Shamator	SDO (TC) Tuensang under E.E. PWD (R&B) Tuensang against existing vacancy.
10	Er. Toshikaba SDO-IV under E.E (R&B) Mokokchung Division	SDO (TC) under C.E.PWD (H) Kohima vice Er. Imtitushi SDO (TC) transferred.
11	Er. Imtitushi SDO (TC) under C.E. PWD (H) Kohima	SDO-IV under E.E. PWD (R&B) Mokokchung Division.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland

N O T I F I C A T I O NDated Kohima, the 24th Nov' 2017

NO.AHV/EST-1/25/2014 :: On the recommendation of the Departmental Promotion Committee held on 31/05/2017, the Governor of Nagaland is pleased to promote the following officials of Para-Veterinary Services under the Animal Husbandry and Veterinary Services Department from **Supervisor to Jr. Farm Manager (Class-II Gazetted)** in the Pay Band of **PB-2(A) 9300-34800 p.m** with Grade pay of **Rs. 4600** plus all other allowances as are admissible under rules in force from time to time in Nagaland against the existing vacancies w.e.f. **24.11.17** as shown below:-

Sl.No.	Name	Against Vacancy of
1.	Shri N.Lizamo	Shri. Ivanto, Jr. Farm Manager retired on 30.06.17.
2.	Shri Kedonyi	Shri. Hillo Ghap, Jr. Farm Manager retired on 30.06.17.

The promoted officers shall continue to serve in their present place of posting till further orders.

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

N O T I F I C A T I O NDated: Kohima, the 27th November, 2017.

No.FIN/LOT-06/2006 (pt.1)/583 : In the interest of public service, the Governor of Nagaland is pleased to promote Smti. Neimelieü Solo, UDA to the post of Assistant Superintendent (Class-II Gazetted) against the clear vacancy caused by promotion of Smti. Emilo Ovung under the establishment of the Directorate of Nagaland State Lotteries, Kohima in the scale of pay of ₹ 9,300 - 34,800/- with Grade Pay of ₹ 4,400/- pm. plus all other allowances admissible under the rules notified by the Government of Nagaland from time to time with effect from 22.11.2017.

2. This has the clearance of P&AR (O&M Cell) vide U.O. No. 525 Dated 12.10.2017 and recommendation of the Departmental Promotion Committee dated 22.11.2017.

Sd/-

ZANBENI ODYUO

Under Secretary to the Govt. of Nagaland

N O T I F I C A T I O NDated Kohima the 16th November, 2017.

NO.WH/EST/27/2017/1404 : : In compliance to Hon'ble High Court order dated 05.09.2017 and in the interest of public service, the Governor of Nagaland is pleased to order transfer and posting of Er. T. Temsu Ao E.E as Executive Engineer (Design).

Further Er. T. Temsu Ao Executive Engineer is temporarily attached under the establishment of the Engineer-in-Chief, NPWD, Nagaland, Kohima.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 27th Nov. 2017

NO. AGR/ESTT-127/94(Pt):: In the interest of public service the Governor of Nagaland is pleased to order transfer and posting and re-designation of post of the following Agriculture officers under the Agriculture Department.

Sl No	Name & Designation	Present place of posting	New place of posting	Remarks
1	2	3	4	5
	Agriculture Officer			
1	Sh.Kitoho Michael Swu	Directorate	Jr.SMS Directorate	Re-designation
2	Shri. Kevin Solo	Directorate	Jr.SMS Directorate	
3	Smti.Kedino Zango	Directorate	Jr.SMS Directorate	Re-designation
4	S.Kikatemjen Ozukum	Directorate	Jr.SMS Directorate	
5	Shri.Atilo Tep	Directorate	Jr.SMS Directorate	
6	Kethoneilhou Vimera	Directorate	Jr.SMS Directorate	
7	Smti. M. Alen Phom	Directorate	Jr.SMS Directorate	
8	Smti.Shetalü Vadeo	Directorate	Jr.SMS Directorate	
	Kohima			
9	Smti.Akuno Zao	A.O, DAO Kohima	A.O, Jakhama	
10	Shri.Mhasikhotuo Mere	A.O, DAO Kohima	A.O,Kohima Sadar	
11	Smti.Azungla Pongener	A.O , DAO Kohima	A.O Sechu/ Zubza	
12	Smti Neikholu Rhakho	A.O , DAO Kohima	A.O, Chiephobozou	
13	Shri.Vizokhonyu Yhome	A.O, DAO Kohima	A.O, Botsa	
14	Shri.Elia Kesen	A.O, Merapani	A.O, Tseminyu	
	Mokokchung			
15	Shri.T.Mayang	A.O, DAO MKG	A.O, Longchem	
16	Shri.N.Takoyanger	A.O, DAO MKG	A.O, Changtongya	
17	Sh.N.Alemba Pongener	A.O, SDAO Tuli	A.O, SDAO Tuli	
18	Sh. Onglutsaba jamir	A.O, Mangkolemba	A.O, Ongpangkong (N)	
19	Shri. A. Wati	A.O, SDAO Tuli	A.O, Chuchuyimlang	
20	Shri. Masaliba	A.O Akuluto	A.O Mangkolemba	
	SARS Yisemyong			
21	Shri.Marlepzuk	A.O SARS, Yisemyong	Jr.SMS SARS, Yisemyong	Re-designation
22	Shri.Tsuknongtemsü	A.O SARS, Yisemyong	Jr.SMS SARS, Yisemyong	
23	Shri.W.I.Alemba	A.O SARS, Yisemyong	Jr.SMS SARS, Yisemyong	
	Wokha			
24	Shri. O.Eyingo Tungoe	A.O, DAO Wokha	A.O, DAO Wokha Sadar	
25	Sh.Z.Mhathung Odyuo	A.O, DAO Wokha	A.O, Chukitong Wokha	
26	Sh. Wochamo Lotha	A.O, SDAO Baghty	A.O, Bhandari, Baghty	
27	Sh. Renbomo Odyuo	A.O, SDAO Jalukie	A.O, Ralan, DAO WKA	

Sl No	Name & Designation	Present place of posting	New place of posting	Remarks
1	2	3	4	5
	State Seed Farm Merapani			
28	Sh.T.Chanbemo Odyuo	A.O, Merapani	Jr. SMS, Merapani	Re-designation
29	Zunheboto			
30	Shri.T.Lutovi Chophi	A.O, DAO, Zunheboto	A.O, DAO, Zunheboto	
31	Shri.Benito G. Kiba	A.O, DAO, Zunheboto	A.O, Tokiye ZBTO	
32	Shri.Watilo Kath	A.O, SDAO Pughoboto	A.O,Ghathashi SDAO Pughoboto	
	Tuensang			
33	Shri M.Tsarise Sangtam	A.O, DAO Tuensang	A.O, Longkhim, SDAO	
34	Sh.Longkhangba Chang	A.O, DAO Tuensang	A.O,Sangsangyu	DAO Tuensang
35	Sh.Wongto Chingmak	A.O, DAO Tuensang	A.O, Noksen	DAO Tuensang
36	Sh. Longri Yimchunger	A.O SDAO Shamator	A.O, Shamator SDAO	
37	Sh.Thritiba Sangtam	A.O SDAO Shamator	A.O, Chare SDAO	
38	Shri.Changsangchuba	A.O, SDAO Noklak	A.O, Noklak SDAO	
	MON			
39	Shri. Aoshilu	A.O, DAO Mon	A.O, DAO Mon Sadar	
40	Shri.Taliwati Aier	A.O, DAO Mon	A.O, Tizit SDAO	
41	Shri.Kinatoshi	A.O, DAO Mon	A.O, Aboi SDAO	
42	Shri.T.Wanlem	A.O, DAO Mon	A.O, Phomching	DAO Mon
43	Sh.S.Roba Sangtam	A.O,SDAO Tobu	A.O, Tobu SDAO	
	Phek			
44	Shri.Vechita Vese	A.O DAO Phek	A.O DAO Phek Sadar	
45	Sh.Velhusa Phesao	A.O SDAO, Chozuba	A.O, Sekruzu	Chozuba SDAO
46	Shri.Zao Krocha	A.O SDAO, Pfutsero	A.O, Pfutsero SDAO	
47	Sh. Lhuvezo Swuro	A.O SDAO, Pfutsero	A.O SDAO, Pfutsero	
48	Shri.Gwenyalo Kent	A.O, DAO Kohima	A.O, Kikruma,	Pfutsero SDAO
49	Shri.Kevisozo	A.O, Expo /Sugarcane	A.O, Chetheba,	SDAO Chozuba
	Dimapur			
50	Shri.Lokhevi	A.O, DAO, Dimapur	A.O, Aqhunaq	DAO, Dimapur
51	Smt. Odangmenla	A.O, DAO, Dimapur	A.O, Dhansiripar	DAO, Dimapur
52	Sh.Watisungba Walling	A.O, DAO, Dimapur	A.O, NE Agri Expo	Dy.Dir. N.E Expo
53	Rukuovotsolie Peseyie	A.O, DAO, Dimapur	A.O, Chumukedima, Medziphema, SDAO	
54	Smti. Veronica Yeptho	A.O, IETC, Medziphema	A.O, Niuland, SDAO	
55	Smti. Jaksungnaro	A.O, DAO Mokokchung	A O, Medziphema SDAO	
	Central Store Dmp			
56	K.Nchumbemo Kithan	A.O, DAO Dimapur	Jr. SMS, Central Store	Re-designation
57	Shri.Wetsote Kapfo	A.O, DAO Dimapur	Jr. SMS, Central Store	

Sl No	Name & Designation	Present place of posting	New place of posting	Remarks
1	2	3	4	5
	IETC, Medziphema			
58	Shri. Imsu Ao	A.O, IETC, Medziphema	Jr. SMS, IETC, Medziphema	Re-designation
59	Smti. Arenjungla	A.O, IETC, Medziphema	Jr. SMS, IETC, Medziphema	
60	Shri.Mhonchumo Lotha	A.O, IETC, Medziphema	Jr. SMS, IETC, Medziphema	
61	Sh. Kevizalhou Kuotsu	A.O, IETC, Medziphema	Jr. SMS, IETC, Medziphema	
	Agri Expo/ Sugarcane			
62	Shri. Y.Thungchamo	A.O, N.E Expo/sugarcane	Jr. SMS, N.E Expo/sugarcane	Re-designation
63	Smti.Tejenmongla	A.O, N.E Expo/sugarcane	Jr. SMS, N.E Expo/sugarcane	
	Longleng			
64	Sh.Nungshilepden	A.O, SDAO Nuiland	A.O, DAO	Longleng Sadar
	Kiphire			
65	Shri.Temjentoshi	A.O, Nuiland	A.O, DAO	Kiphire Sadar
	Peren			
66	Sh. Mapeuheile Ndang	A.O, DAO Peren	A.O, DAO Peren	
67	Bendangnaro Ozukum	A.O, SDAO Tening	A.O, Tening SDAO	
68	Samsangheile Nchang	A.O, IETC Medziphema	A.O, Jalukie SDAO	
69	Sh.Temswati	A.O, Sugarcane/ Expo	A.O, Athibung SDAO	

(ii) The handing and taking over of charge to be completed by 12th December 2017.

Sd/-

T.IMKONGLEMBBA AO, IAS
Principal Secretary to the Govt. of Nagaland

ORDER

Dated Kohima, the 27th Nov, 2017.

NO.GAB-6/ZBTO/ESTT/93/2017 :: The Governor of Nagaland is pleased to promote Shri. Yezhevi, Special Grade DB , under Deputy Commissioner, Zunheboto to the post of PA to DC(Class-II Gazetted)in the pay Band of ₹ 9300-34800 with Grade Pay of 4600/-P.M with all other allowances as are admissible under the rules in force from time to time in Nagaland with effect from 22.11.2017.

2. This issues with the recommendation of the DPC held on 22/11/2017.

Sd/-

RENBENI NGULLIE
Deputy Secretary to the Govt. of Nagaland

NOTIFICATION

IPR/EST/22(2005)PT /243

Dated Kohima, the 9th of Nov' 2017

∴, the Governor of Nagaland is pleased to order the transfer and posting of the following officers under the Information and Public relations Department, Kohima, Nagaland with immediate effect.

2. Shri. Arsen, APRO, Tizit is transferred and posted as APRO, Mangkolemba vide Shri. Shitsashishu promoted.

3. Shri. Tajinki, APRO, Kipheri transferred and posted as APRO Tizit.

The handing and taking over of charge should be completed within fifteen (15) days from the date of issue of order.

Sd/-**VIHOPIE KEYIE**

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima the 30th November, 2017

NO.TRSM/ESTT/15/2015:: In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion of Shri. K. Sekhose, Additional Director Class I (Gazetted) Higher Seclection Grade to the post of Director, Class-I (Gazetted) Special Selection Grade in the revised Pay Band of Rs.37400-67000/- PM with Grade Pay of Rs. 8900/- PM plus all other allowances as are applicable under the rules from time to time with effect from 30th November, 2017.

The officiating Promotion is subject to regularisation by the DPC in due course of time.

Sd/-**S.W. AUGUSTINE LOTH**

Under Secretary to the Govt. of Nagaland

PART-IIA**NOTIFICATION**Dated Kohima, the 24th June, 2016

AGR/ESTT-103/2014/2011:: In the interest of public service and in pursuance to this Department's Cadre Review Notification of even number dated 21.06.2016, the Governor of Nagaland is pleased to create the following Sub-Divisional Agriculture Offices under Agriculture Department:-

Sl. No	District	Name of Sub-Division
A	B	C
1	Kohima	SDAO, Chiephobozou
2	Dimapur	SDAO, Medziphema
3	Tuensang	SDAO, Longkhim
4	Mon	SDAO, Naginimora
5	Kiphire	SDAO, Pungro
6	Kiphire	SDAO, Seyochung
7	Longleng	SDAO, Tamlu

2. This is issued with the approval of Cabinet vide Office Memorandum No. CAB-2/2013 dated 24-05-2016, Clearance of the P&AR Department Vide U.O. No. 715 dated 18/12/2015 Finance Concurrence vide RFC No.48/10 dated 29/1/2016 and the Upgradation Committee vide their No. AR-3/Gen-75/2002 dated 4th February 2016.

Sd/-

T.IMKONGLEMBIA AO, IAS

Commissioner & Secretary to the Govt. of Nagaland

ORDERDated Kohima, the 23rd Oct, 2017.

No.LM /CP-9/19/2011(PF):- In terms of section 1(3) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, the Governor of Nagaland is pleased to release Shri. C. Yabang Pongener, Deputy Controller, under the establishment of the Legal Metrology & Consumer Protection, Nagaland, Dimapur from the Government Service on completion of 35 years of service with effect from 31/10/2017.

Sl.No.	Name of the Govt. Employees.	Designation	Office & Place of posting.	Date of birth.	Date of joining Govt. Service.	Date of attaining Superannuation/date of completion of 35 years of service.
1	2	3	4	5	6	7
1	Shri.C. Yabang Pongener	Deputy Controller	Dimapur	21-06-1961	12-10-1982	31-10-2017.

Sd/-

C.DANTED PHOM

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 24th October, 2017.

NO.SERI/GEN-2/8/10 (RTI)/2569:: In partial modification of this Department's Notification even number dated 23/08/16, and in pursuance of section 5(1) of the Right to Information Act, 2005, the Governor of Nagaland is pleased to designate the following Officers as First Appellate Authority (FAA), Public Information Officer (PIO) and Assistant Public Information Officer (APIO) under Sericulture Department with immediate effect.

Administrative Level:

Sl. No	NAME	DESIGNATION	PUBLIC AUTHORITY
1	Shri. Kenilo Apon, Contact No. 9436000127 (M)	Secretary	First Appellate Authority
2	Shri. Lungheising, Contact No. 8119962051 (M)	Joint Secretary	PIO
3	Shri. Nchumbemo, Contact No. 8974632008 (M)	Under Secretary	APIO

Directorate Level:

Sl.No	NAME	DESIGNATION	PUBLIC AUTHORITY
1	Shri. Imtisosang Ao, Contact No. 9436006077 (M)	Director	Appellate Authority
2	Shri. Wabang Lemtur, Contact No. 9436004141 (M)	Joint Director	PIO
3	Shri. T. Sanny Pongener, Contact No. 9436008573 (M)	Deputy Director	APIO

District Level:

Sl.No	NAME	DESIGNATION	PUBLIC AUTHORITY
1	Shri. Yashimeren Contact No. 9436436327	Deputy Director	PIO for Dimapur District
2	Shri. T. Yanger Ao, Contact No. 9436430296	Deputy Director	PIO for Mokokchung District
3	Shri. Mhianizoto Meyase, Contact No. 8014952365	District Sericulture Officer	PIO for Kohima District
4	Smti. Wonchibeni Kithan, Contact No. 9856307236	District Sericulture Officer	PIO for Peren District
5	Shri. H. Shou Khamniungan, Contact No. 9436435816	District Sericulture Officer	PIO for Tuensang District
6	Shri. Liben Y. Ennie, Contact No. 8131924467	District Sericulture Officer	PIO for Wokha District
7	Shri. Nganhshimeyu, Contact No. 9862433815	District Sericulture Officer	PIO for Longleng District
8	Shri. Aojungshi Lemtur, Contact No. 8575546255	Assistant Sericulture Officer	PIO for Mon District
9	Shri. S. Puchong Khamngan, Contact No. 8413967122	Assistant Sericulture Officer	PIO for Kiphire District

10	Shri. T. Mhao Humtsoe, Contact No. 9862873876	Assistant Sericulture Officer	PIO for Zunheboto District
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Sd/-
EHUNGLE LUNGALANG
 Deputy Secretary to the Govt. of Nagaland.

ORDER

Dated Dimapur, the 6th Sept. 2017

NO.CT/LEG/TAX PRACT/29/17/1651::In pursuance of clause (91) of section 2 of the Nagaland Goods and Services Act, 2017(4 of 2017) read with section 5 of the Nagaland Goods and Services Tax Act, 2017. The Commissioner of state taxes hereby specifies, Smti. Imtilemla Lkr. Joint Commissioner of State Taxes-II, having jurisdiction over the place declared as address in the application for enrollment of Goods and Services Tax practitioner in FORM GST PCT-2 submitted in terms of sub-section (1) of section 48 of the Nagaland Goods and Services Tax Act, 2017 read with sub-rules (2) of rule 83 of the Nagaland Goods and Services Tax Rules, 2017 as the officer authorized to approve or reject the said application.

Sd/-

Y. MHATHUNG MURRY

Commissioner of State Taxes

Nagaland, Dimapur

ORDERDated Kohima, the 6th November, 2017

NO.GAB-4/TSG/116/2012/632: The Governor of Nagaland is pleased to allow Shri. D. Muzung, Head D.B under the establishment of Deputy Commissioner, Dimapur to officiate temporarily to the post of P.A to DC Dimapur(Class-II Gazetted) in the pay Band of ₹ 9300-34800 with Grade Pay of ₹ 4600/-P.M with all other allowances as are admissible under the rules in force from time to time in Nagaland with effect from 13/10/2017.

2. The Officiating Promotion is purely on temporary basis subject to regularization by the Departmental Promotion Committee.

Sd/-

VESWUSAYI KEZO

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 13th Nov. 2017.

NO.WH/EST/43/2017/1385:: The Governor of Nagaland is pleased to confirm the service of Er. T. Issak Yimchunger, J.E (CI-II Gazetted) in the pay band 9300-34800 GP- Rs.4400 of the Nagaland Public Works Department (NPWD) with immediate effect.

This confirmation will confer no right to claim seniority over his seniors in the cadre.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Government of Nagaland.

NOTIFICATION

No. LM/CP-7/5/2001::

Dated Kohima, the 15 th Nov., 2017

NAGALAND CONSUMER WELFARE FUND RULES, 2017.

G.S.R 8956 (E) In exercise of the power conferred by sub – section (2) of section 37, read with section 12 D of the Central Excise and Salt Act 1944 (1 of 1944), the Government of Nagaland hereby makes Rules, namely the Nagaland Consumer Welfare Fund Rules, 2017.

1. Short title and Commencement.

- (a) The rules may be called the Nagaland Consumer Welfare Fund Rules, 2017.
- (b) These rules shall come into force from the date of publication in the Official Gazette.

2. Definitions: in the rules, unless the context otherwise requires :-

- (a) “Act” means the Central Excise and Salt Act, 1944 (1 of 1944), or as the case may be, the Custom Act 1962 (52 of 1962)
- (b) “Application “ means any agency/organization engaged in consumer welfare activities and registered for a period of three years under the Companies Act, 1956 (1 of 1956) or under any other law for the time being in force, including village/mandal/samiti/samiti level co-operative of consumers especially woman, SC/ST or State/Central Government run organization/societies. However the requirement of registration for three years is not applicable to Agencies/Societies set up by State/Central Government.
- (c) “Application “means an application in Form – All as appended to these rules for the purpose.
- (d) “Government “means the Government of Nagaland.
- (e) “ Consumer “ has the same meaning as assigned to it in clause (d) of sub – section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), and includes consumer of goods on which duty has been paid.
- (f) “Consumer Welfare Fund “means Nagaland Consumer Welfare Fund, (Corpus fund) set up in 2017.
- (g) “Committee “ means the Committee constituted under rule 5.
- (h) “Welfare of the consumer “includes promotion and protection of rights of consumer.
- (i) words and expression used in the rules and not defined, but defined in the Consumer Protection Act. 1986 (68 of 1986) shall have the meaning respectively assigned to them in that Act.

3. Establishment of Consumer Welfare Fund.

- (a) The Nagaland Consumer Welfare Fund shall consist of fund or grant made available by the Government, the Court fees accrued with the District and State Consumer FORA, and penalty ordered to be paid by the manufacturer of Consumer products or service providers, and any grant or seed money provided by the Central Government.
- (b) The Nagaland Consumer Welfare fund ie. the principal ₹. 10.00 cr. (Rupees Ten Crore) shall be credited in a permanent Fixed Deposit Account in a public sector Bank to generate interest, and the interest generated or accrued shall be utilized for financing State/Local level consumer awareness and welfare programmes.

4. Maintenance of accounts and records of Consumer Welfare Fund.

- I. (a) The principal amount of the Nagaland Consumer Welfare Fund Seed Money (Corpus Fund) shall be deposited in a permanent joint Fixed Deposit Account of the Government to generate interest.
- (b) A separate savings Account shall be opened by the Committee Constituted under Rule 5 to keep the interest accrued from the principal, and the account shall be jointly operated by the –
- (i) Chairman of the Committee set up under Rule 5
 - (ii) Member (Representative of the Finance Department not below the rank of Joint Secretary
 - iii) President of the NSCDRC (State Commission)
 - (iv) Controller & HoD of Legal Metrology & Consumer Protection Department, who is the Member Secretary.
- II. The expenditure of the interest generated from the Nagaland Consumer Welfare Fund Seed Money (Corpus Fund) shall be incurred with the approval of the Finance Department as and when it is decided and resolved by the Committee.
- (i) The expenditure to be incurred from the Interest generated from the Consumer Welfare Fund Seed Money (Corpus Fund) approved by the Committee shall subjected to the approval of the Finance Department, Govt. of Nagaland, and shall be subjected to audit by the Accountant General (Audit) Nagaland.

- (ii) The Legal Metrology & Consumer Protection Department shall maintain the account and expenditure records of the Nagaland Consumer Welfare Seed Money (Corpus Fund), and submit report to the State Govt. and the Govt. of India on quarterly basis.

5. Constitution of the Committee & Tenure of Member.

I. The Committee shall consist of the following members, namely:-

- (i) The Secretary incharge of the Legal Metrology & Consumer Protection, Department, Government of Nagaland shall be the Ex-Officio Chairman of the Committee.
- (ii) Representative from the Finance Department - Member
(Not below the rank of Joint Secretary)
- (iii) President, Nagaland State Consumer Disputes - Member
Redressal Commission (State Commission)
- (iv) Government nominee from a Voluntary Consumer - Member
Organisations in Nagaland for 3 (three) years term
(who shall not be eligible for re-appointment or re-appointed)
- (v) Controller & HoD Legal Metrology & Consumer - Member Secretary
Protection Department.

II. The Committee constituted by the State Government under rule (5) shall make recommendation for proper utilization of the interest generated from the Corpus fund of the Nagaland State Consumer Welfare Fund Seed Money for the welfare of the consumers to carry out the purpose of these rules.

III. The Committee shall appoint a nominee of the Government from a Voluntary Consumer organization, and that person shall not be eligible for re-appointment after completion of 3 (three) years.

6. Procedure for conduct of business.

- (i) The Committee shall meet as and when necessary, which shall be convened by the Chairman & Secretary of the Legal Metrology & Consumer Protection Department at least once in three months.

- (ii) The Committee shall meet at such time and place as convened by the Chairman, or the authorized nominee of the Chairman of the Committee may deem fit.
- (iii) The meeting of the Committee shall be presided over the Chairman, and in the absence of the Chairman, the nominee of the Chairman shall act as Chairman, and he/she shall preside over the meeting.
- (iv) Each meeting of the Committee shall be called, by giving at least 10 (ten) days notice in writing to every member.
- (v) Every notice of the meeting of the Committee shall specify the place and the day and hour of the meeting and shall contain the agenda or statement of business to be transacted there at.
- (vi) No proceeding of the Committee shall be valid, unless it is presided over by the Chairman or nominee of the Chairman, and minimum of 3 (three) other members are present.

7. Powers and Functions of the Committee.

The Committee shall have the power:

- (i) to require any applicant to produce before, it or a duly authorized officer of the State Government, such books, accounts, documents, instruments or commodities in custody and control of the applicant, as may be necessary for proper verification and evaluation of the application.
- (ii) to require any applicant to allow entry and inspection of any premises from which activities claimed to be for the welfare of Consumer, are stated to be carried on, to a duly authorized officer of State Government.
- (iii) to get the account of the applicants audited, for ensuring proper utilization of the grant.
- (iv) to require any applicant, in case of any default, or suppression of materials information on his part, to refund in lump-sum the sanctioned grant to the Committee, and to be subject to prosecution under the relevant Act/Rules.
- (v) the decision taken by the committee shall be final on matters relating to the Consumer Welfare Fund Seed Money (Corpus Fund)
- (vi) to require any application, or class of application to submit a periodical report indicating proper utilization of the grant.
- (vii) to reject an application placed before it on the basis of involvement of factual inconsistency, or inaccuracy in the material particulars.

- (viii) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised.
- (ix) to make guidelines for the management and administration of the Consumer Welfare Fund.
- (x) to recover any sum due from any applicant or take legal action against, any consumer organizations, society, club, etc. who fails to comply with the provisions of the Nagaland Consumer Welfare Fund Rules 2017.

8. Specification of purpose for utilization of Credits available in Consumer Welfare Fund.

The Committee shall make recommendation for sanction of fund from the interest generated from the Nagaland Consumer Welfare Seed Money for -

- (i) making available grants to any consumer organization as per schemes of the Central or State Government.
- (ii) investment of the money available in the Consumer Welfare Fund in the interest of the consumers. (In no case the principal Seed Money shall be taken out or withdrawn from the Fixed Deposit Account)
- (iii) such other activities as may be considered necessary for promotion and protection of consumers interest in the State.

9. Submission of reports.

The Committee constituted under Rule 5 shall submit utilization certificate and detail expenditure reports on Quarterly and Half-yearly basis to the State Government and the Govt. of India as laid down in the guidelines given by the Govt. of India.

10. Jurisdiction.

The interest generated from the Nagaland Consumer Welfare Fund Seed Money (Corpus Fund) shall be utilized for consumer awareness programmes, consumer education, seminar, campaign etc. within Nagaland State.

Sd/-

NIKHASHE SEMA

Commissioner & Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 15th November 2017.

NO. GAB/GHK/3/2005: The Governor of Nagaland is pleased to upgrade the post of Assistant Liaison Officer presently held by Smti. Khesheli to that of Liaison Officer personal to the incumbent in the Pay Band of 15600-39100/- with Grade Pay of Rs. 5400/- pm plus all other allowances as are admissible from time to time with effect from 13th November, 2017. The post shall revert back to its original on vacation by the present incumbent.

2. The expenditure is debitable in the Head of Account 2070 OAS 115 04 (01) Salaries of State Guest House House, Kohima.

3. This is Non-plan expenditure.

This is issued with the approval of the Cabinet vide No. CAB-2/2013 dated 13th November, 2017, P&AR Department Memorandum No.AR-3/Gen-331/2016 dated 12th May 2017 and concurred by Finance Department vide RFC/ESTT No. 26/16 dated 12/1/15.

Sd/-

ROVILATUO MOR, IAS

Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 16th Nov.2017.

NO.NL/AC/8/94 : : In terms of section 3(1) & Section 3(2) of the Nagaland Retirement from Public Employment Second Amendment) Act, 2009, which come into effect 31st October, 2009 and also interms of Government of Nagaland, P & AR Department's Notification NO.AR-3/GEN-174/2007 (pt) Dated 7th August, 2009, the following officers serving under the Art and Culture Department is hereby released from service with effect from 31/12/2017(A/N) on attaining the age of Superannuation (60 years)

Sl. No	Name of employees	Designation	Office & Place of posting	D.O.D	Dt. of Joining Service	Dt. of release on attaining the age superannuation (60 years)
1.	Shri. Yeveyi Sapuh	Jt. Director	Directorate of Art & Culture, Kohima	1/1/1958	20/12/1984	31/12/2017 A/N

Sd/-

ASALIE LESE

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 16th November 2017

NO. PWR/ESTT-02/26/09(Pt) :: In terms of section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, which comes into effect from 31st October 2009 and in terms of Government of Nagaland, P&AR Department's Notification NO. AR-3/GEN-174/2007 (Pt) Dated 7th August 2009, the Governor of Nagaland is pleased to release Shri. Lipoknuken Ao, Supervisor, O/o Executive Engineer (E), Mokokchung whose particulars are given below with effect from 30/09/17 (A.N.) on completion of 35 years of service:

Sl. No.	Name of Govt. employee	Designation	Office and place of posting	Date of Birth	Date of joining Govt. service	Date of completion of 35 years of service	Date of release on attaining 35 years of service
1	2	3	4	5	6	7	8
1	Shri. Lipoknuken Ao	Supervisor	E.E. (E), Mokokchung	20.08.58	21.09.82	20.09.17	30.09.17

Sd/-

SUNGTELA JAMIR

Deputy Secretary to the Govt. of Nagaland

NOTIFICATIONDated, Kohima the 16th Nov 2017.

NO.PLN/GEN-12/2011:: Pursuant to the recommendation of the Departmental Promotion Committee communicated vide No. NPSC/DPC-10/2017 dated 6/11/2017, the Governor of Nagaland is pleased to regularize the officiating promotion of the following officers under the establishment of Directorate of Evaluation with effect from the date indicated against their names.

Sl.No	Name	Designation	Remarks
1.	Shri.Shinito Sema	Additional Director	Regularised w.e.f. 19-12-2016 as Additional Director
2.	Shri.H.Hugie Zeliang	Joint Director	Regularised w.e.f. 01-03-2017 as Joint Director
3.	Shri.I.Sentinuklu Jamir	Deputy Director	Regularised w.e.f. 27-09-2016 as Deputy Director
4.	Shri. B.Rendysowa Ao	Assistant Director	Regularised w.e.f. 30-07-2015 as Asstt. Director
5.	Shri.Sevolhu Nyekha	Assistant Director	Regularised w.e.f. 27-09-2016 as Asstt. Director
6.	Shri.Paunamheing	District Evaluation Officer	Regularised w.e.f. 30-07-2015 as District Evaluation Officer
7.	Smti.Nungsangtula Longkumer	Evaluation Officer	Regularised w.e.f. 27-09-2016 as Evaluation Officer
8.	Shri.Imutoshi Longkumer	Registrar	Regularised w.e.f. 01-03-2017 as Registrar
9.	Smti. V. Maria Kiso	Assistant Superintendent	Regularised w.e.f. 17-04-2017 as Assistant Superintendent

Sd/-

K. FURHESIE NYUWI

Under Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 16th November, 2017.

NO.SWD/ESTT/17/2013: The Governor of Nagaland is pleased to order creation of 21 posts of Supervisors, 525 fixed pay posts of Anganwadi Workers and 525 fixed Pay posts of Anganwadi Helpers respectively under the Integrated Child Development Services (ICDS) Scheme in the State, sanctioned by the Ministry of Women & Child Development, Government of India, with immediate effect.

2. All the aforementioned posts sanctioned/created are Co-terminus inter alia with the ICDS Scheme.
3. The employees should be given a minimum of one day break and then be re-appointed for another year, if eligible.
4. This has the approval of the Cabinet vide Office Memorandum No. CAB-2/2013 dated 13/11.2017.

Sd/-

SHILOMENLA LONGCHARI

Under Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 17th November, 2017

NO. PWR/ESTT-35/2010 :: In continuation to this Department's Notification of even number dated 18/04/16 and 29/03/2017, the Governor of Nagaland is pleased to extend the contract service of Shri. Lovika Chisho, Junior Engineer (E), Office of E.E. (E), Phek for a period of 1 (one) year w.e.f. 20/10/17.

1. The extension of contract service is issued with one-day break i.e. 19/10/17.
2. The same terms and conditions laid down in this Department's Notification of even number dated 18/04/16 shall apply.

Sd/-

SUNGTILA JAMIR

Deputy Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 15th November, 2017

No. WH/EST/56/2015/1402 ::

In pursuance to the Hon'ble Supreme Court order dated 24.07.2017 passed in MA NOS. 121-122/2017 in SLP (C) No.(s). 22463-22464/2015, the date of appointment to the post of Executive Engineer in respect of Er. K. Theunuo, Superintending Engineer be treated w.e.f 1st April 1996.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 17th November 2017.

NO.GM-80/89/590 :: In the interest of public service, the Governor of Nagaland is pleased to upgrade the post of Mining Engineer held by Er. Vikiye Sema to the post of Joint Director in the Department of Geology & Mining, with immediate effect.

2. Consequent upon the up-gradation of the post of Mining Engineer in the Pay Band of ₹15600-39100/- with Grade Pay of ₹6600/- to the post of Joint Director in the Pay Band of ₹15600-39100/- with Grade Pay of ₹7600/-, Er. Vikiye Sema is allowed officiating promotion in the up-graded post with effect from the date of assuming charge.

3. The up-gradation of the post of Mining Engineer to Joint Director is purely personal to the incumbent Officer and shall be reverted back to the original grade on being vacated by the officer.

4. This has the clearance of the P & AR department vide U. O. NO. 475, dated 26/10/2015, concurrence of the Finance department vide RFC/ESTT. NO. 54/9, dated 17/11/2015, recommendation of the Manpower Rationalisation Committee vide NO. AR-3/GEN-75/2002, dated 08/08/2016 and approval of the Cabinet vide O.M. NO. CAB-2/2013 Dated 13th November 2017.

Sd/-

M. HANGSING

Addl. Secretary to the Govt. of Nagaland

NOTIFICATION

Dated, Kohima, the 20th November, 2017

No.FIN/REV-1/ESTT/4/14/88 :: Consequent upon the completion of 5 (five) years of service as Inspector of Taxes, and having fulfilled required conditions as envisaged in the ROP Rules 1993, by Shri. Alemwapang and Shri. E. Ongshau Phom, the Governor of Nagaland is pleased to release higher scale of pay of Rs. 9300- 34800/- with Grade Pay of Rs. 4400/- (Class- II Gazetted) and designate them as Senior Inspector of Taxes with effect from 21/11/2016 and 22/11/2016 respectively.

Sd/-

CHUBASANGLA LONGKUMER

Under Secretary to the Govt. of Nagaland

ORDER

Dated Kohima the 20th Nov. 2017

NO.WH/EST/2/2001(VOL-II) /1415 :: In pursuance of section 3(1) and section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act 2009, which comes into effect from 31st October 2009 in terms of Government of Nagaland, P & AR Department's Notification No. AR-3/Gen-174/2007(pt) dated 7th August 2009, the following employees, serving under the Department of NPWD, whose names and particulars are given below are hereby allow to retire from the service with effect from the date indicated against their names on completion of 35 years of service.

Sl.No.	Name of Govt. employee	Designation	Place of posting	Date of joining Govt. service	Date of retirement
1	2	3	4	5	6
1	Shri. Watimeren	Registrar	Not yet posted on promotion	28/10/1982	31/10/2017
2	Shri. T. Demo	Superintendent	O/o C.E.(R&B) Budget Branch	16/02/1983	28/02/2018
3	Smti. Tiajungla	Superintendent	O/o C.E. (H)	07/04/1983	30/04/2018

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland.

NOTIFICATION

I&C/ESTT-28/10::

Dated Kohima, 20th November 2017

Shri Menukhol John, Principal Secretary has taken over charge of the Industries and Commerce Department with effect from 13th November 2017 vide P&AR Notification No.PAR-4/1/2009 (Pt) dated 2nd November 2017. All official correspondences/letters intended may be addressed to him as given below:

Address:-

Shri MENUKHOL JOHN,
Principal Secretary,
Industries and Commerce Department,
Nagaland, Kohima.

Office Phone. No. 2270244(O)
2271463(Fax)
9436000211

Email : menukhol@yahoo.com

Sd/-

HELUIBE ZELIANG

Deputy Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 21st November, 2017.

NO.TPT/TC/ESTT-1/2003/737 : In the interest of Public Service, the Governor of Nagaland is pleased to upgrade the post of Head Assistant to that of Sr. Head Assistant (Class-II Gazertted) held by the following officers under the Motor Vehicles Department in the scale pay of (PBs-Rs.9300-34800/- GP-Rs 4400/-) plus all other allowances as are admissible under Rules inforce from time to time in Nagaland from the date of taking over charge.

Sl. No	Name & Designation	Promoted to
1.	Smti. Diethovinu, Head Assistant	Sr. Head Assistant
2.	Shri. Wekotso Lasuh, Head Assistant	Sr. Head Assistant

This is issued in accordance with the P&AR Department's Notification vide No.AR-13/5/89 dated 31.03.2015.

Sd/-

Y. METCHIU

Deputy Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 27th November, 2017

No: LAB -32/5/2012-13: In exercise of the power conferred under Section 1(5) of the Payment of Wages Act, 1936 read with sub-clause (h) of clause (ii) under Section 2 of the Act (Central Act No.4 of 1936), the Governor of Nagaland is pleased to declare the following establishments as industrial or other establishments for the purpose of the said sub-clause with immediate effect.

(1)Factories (2) Hotels & Restaurants (3) Bakeries & Confectionaries (4) Shopping Malis (5) Print Media (6) Automobile Workshops & Showrooms (7) Private Institutions (8) Private Hospitals & Nursing Homes (9) Contractors Establishments (10) Petroleum/Diesel Pumps (11) LPG Agencies (12) Local Authority.

Sd/-

ANTHONY NGULLY

Joint Secretary to the Govt. of Nagaland

ORDER

Dated Kohima, the 27th November 2017

No.FIN/LOT-09/2010/584: On the recommendation of the Departmental Promotion Committee dated 22.11.2017, the Governor of Nagaland is pleased to regularize the service of Shri. Sievitho Katiry Deputy Director in the Directorate of Nagaland State Lotteries, Kohima in the Pay Band of ₹ 15,600-39100/- Grade Pay ₹ 6,600/- with effect from 19.08.2015 the date of his officiating promotion.

Sd/-

ZANBENI ODYUO

Under Secretary to the Govt. of Nagaland

NOTIFICATION**Dated Kohima, the 27th November 2017**

No: LAB –32/5/2012-13: In exercise of the power conferred under Section 6 of the Payment of Wages (Amendment) Ordinance, 2016, the Governor is pleased to declare the following establishments as industrial or other establishment wherein the employer shall pay to every person employed, their due wages only by cheque or by crediting the wages in his bank account.

The list of Industrial or other establishments are:

(1)Factories (2) Hotels & Restaurants (3) Bakeries & Confectionaries (4) Shopping Malls (5) Print Media (6) Automobile Workshops & Showrooms (7) Private Institutions (8) Private Hospitals & Nursing Homes (9) Contractors Establishments (10) Petroleum/Diesel Pumps (11) LPG Agencies (12) Local Authority.

Sd/-

ANTHONY NGULLY

Joint Secretary to the Govt. of Nagaland

ORDER

NO.DSE/ESTT/MISC/20-13/2016/1564 ::

Dated Kohima, the 27th November 2017

In terms of Section 3(1) and Section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment), Act, 2009, which comes into effect from 31st October, 2009 and in terms of Government of Nagaland, P& AR Department's Notification NO.AR-3/Gen-174/2007 (Pt) Dated 7th August, 2009, **Shri. Shobh Nath Dubey** serving under the Department of School Education, whose name and particulars are given below is hereby released on attaining the age of 60 (sixty) years as indicated against his name:-

Sl. No	Name of the Govt. servant	Designation	Office and post of posting	Date of Birth	Date of joining govt. service	Date of completion of 35 (thirty-five) years of service	Date of release on attaining the age of 60 (sixty) years
1	Shri. Shobh Nath Dubey	Hindi Education Officer	Directorate of School Education	01-07-1958	08-04-1985	-	30-06-2018

Sd/-

THEJANGUSANO SAVINO

Under Secretary to the Govt. of Nagaland

PART-V

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND, KOHIMA**

NOTIFICATION

No. LAW/ACT/6-21/2017

Dated, Kohima the 9th Oct. 2017

THE APPROPRIATION ACT, 2017.

Sd/-

IMTITEMSU

Under Secretary to the Govt. of Nagaland.

THE APPROPRIATION ACT, 2017

AN
ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2017-18.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation Act, 2017.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventy-nine lakh sixty-seven thousand five hundred thirty-six crore and ninety-nine lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2017-18 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 7967536,
99,00,000
out of the
Consolidated
Fund of India
for the
financial
year 2017-18.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appropriation.

Construction
of references
to Ministries
or
Departments
in the
Schedule

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 9th January, 2017 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers' Welfare..... Revenue	52575,57,00,000	..	52575,57,00,000
	Capital	79,43,00,000	..	79,43,00,000
2	Department of Agricultural Research and Education..... Revenue	6800,00,00,000	..	6800,00,00,000
3	Department of Animal Husbandry, Dairying and Fisheries..... Revenue	2877,48,00,000	..	2877,48,00,000
	Capital	43,52,00,000	..	43,52,00,000
4	Department of Atomic Energy..... Revenue	13109,36,00,000	1,00,00,000	13110,36,00,000
	Capital	6505,58,00,000	50,00,000	6506,08,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)..... Revenue	1425,35,00,000	..	1425,35,00,000
	Capital	3,30,00,000	..	3,30,00,000
6	Department of Chemicals and Petrochemicals..... Revenue	273,39,00,000	..	273,39,00,000
	Capital	24,61,00,000	..	24,61,00,000
7	Department of Fertilisers..... Revenue	74264,67,00,000	..	74264,67,00,000
	Capital	4,00,000	..	4,00,000
8	Department of Pharmaceuticals..... Revenue	247,68,00,000	..	247,68,00,000
	Capital	6,00,000	..	6,00,000
9	Ministry of Civil Aviation..... Revenue	781,34,00,000	..	781,34,00,000
	Capital	1920,70,00,000	..	1920,70,00,000
10	Ministry of Coal..... Revenue	745,10,00,000	..	745,10,00,000
	Capital	700,00,00,000	..	700,00,00,000
11	Department of Commerce..... Revenue	4314,55,00,000	6,00,000	4314,61,00,000
	Capital	151,22,00,000	..	151,22,00,000
12	Department of Industrial Policy and Promotion..... Revenue	3599,19,00,000	..	3599,19,00,000
	Capital	9,68,00,000	..	9,68,00,000
13	Department of Posts..... Revenue	25057,61,00,000	60,00,000	25058,21,00,000
	Capital	495,00,00,000	..	495,00,00,000
14	Department of Telecommunications..... Revenue	35192,65,00,000	..	35192,65,00,000
	Capital	3386,00,00,000	..	3386,00,00,000
15	Department of Consumer Affairs..... Revenue	3723,10,00,000	..	3723,10,00,000
	Capital	21,35,00,000	..	21,35,00,000
16	Department of Food and Public Distribution..... Revenue	150952,64,00,000	..	150952,64,00,000
	Capital	50523,05,00,000	..	50523,05,00,000
17	Ministry of Corporate Affairs..... Revenue	478,54,00,000	..	478,54,00,000
	Capital	29,50,00,000	..	29,50,00,000
18	Ministry of Culture..... Revenue	2661,79,00,000	..	2661,79,00,000
	Capital	76,68,00,000	..	76,68,00,000
19	Ministry of Defence (Misc.)..... Revenue	27743,95,00,000	76,00,000	27744,71,00,000
	Capital	5488,69,00,000	35,00,00,000	5523,69,00,000
20	Defence Services (Revenue)..... Revenue	195309,04,00,000	107,34,00,000	195416,38,00,000
21	Capital Outlay on Defence Services..... Capital	86339,95,00,000	148,06,00,000	86488,01,00,000
22	Defence Pensions..... Revenue	85737,31,00,000	2,69,00,000	85740,00,00,000
23	Ministry of Development of North Eastern Region..... Revenue	2084,45,00,000	..	2084,45,00,000
	Capital	708,00,00,000	..	708,00,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
24	Ministry of Drinking Water and Sanitation..... Revenue	32333,06,00,000	..	32333,06,00,000
25	Ministry of Earth Sciences..... Revenue	1608,44,00,000	..	1608,44,00,000
	Capital	115,00,00,000	..	115,00,00,000
26	Ministry of Electronics and Information Technology..... Revenue	3690,00,00,000	..	3690,00,00,000
	Capital	349,00,00,000	..	349,00,00,000
27	Ministry of Environment, Forests and Climate Change..... Revenue	4002,69,00,000	..	4002,69,00,000
	Capital	40,03,00,000	..	40,03,00,000
28	Ministry of External Affairs..... Revenue	12648,26,00,000	3,00,000	12648,29,00,000
	Capital	2150,26,00,000	..	2150,26,00,000
29	Department of Economic Affairs..... Revenue	4302,79,00,000	..	4302,79,00,000
	Capital	11153,05,00,000	..	11153,05,00,000
30	Department of Expenditure..... Revenue	480,00,00,000	..	480,00,00,000
31	Department of Financial Services..... Revenue	2731,99,00,000	..	2731,99,00,000
	Capital	16886,02,00,000	..	16886,02,00,000
32	Department of Investment and Public Asset Management (DIPAM)..... Revenue	44,00,00,000	..	44,00,00,000
33	Department of Revenue..... Revenue	834,83,00,000	2,00,000	834,85,00,000
	Capital	2,43,00,000	..	2,43,00,000
34	Direct Taxes..... Revenue	5881,85,00,000	..	5881,85,00,000
	Capital	228,79,00,000	..	228,79,00,000
35	Indirect Taxes..... Revenue	5861,44,00,000	50,00,000	5861,94,00,000
	Capital	228,07,00,000	..	228,07,00,000
36	Indian Audit and Accounts Department..... Revenue	4163,03,00,000	146,54,00,000	4309,57,00,000
	Capital	12,67,00,000	..	12,67,00,000
	CHARGED.—Interest Payments..... Revenue	..	538078,39,00,000	538078,39,00,000
	CHARGED.—Repayment of Debt..... Capital	..	5085304,76,00,000	5085304,76,00,000
39	Pensions..... Revenue	34990,00,00,000	180,00,00,000	35170,00,00,000
40	Transfers to States..... Revenue	35500,00,00,000	103101,38,00,000	138601,38,00,000
	Capital	..	18600,00,00,000	18600,00,00,000
41	Ministry of Food Processing Industries..... Revenue	800,00,00,000	..	800,00,00,000
42	Department of Health and Family Welfare..... Revenue	47033,65,00,000	..	47033,65,00,000
	Capital	3508,81,00,000	..	3508,81,00,000
43	Department of Health Research..... Revenue	1500,00,00,000	..	1500,00,00,000
44	Department of Heavy Industry..... Revenue	984,99,00,000	..	984,99,00,000
	Capital	1615,01,00,000	..	1615,01,00,000
45	Department of Public Enterprises..... Revenue	19,38,00,000	..	19,38,00,000
46	Ministry of Home Affairs..... Revenue	4777,00,00,000	3,00,000	4777,03,00,000
	Capital	322,97,00,000	..	322,97,00,000
47	Cabinet..... Revenue	730,00,00,000	..	730,00,00,000
48	Police..... Revenue	67536,60,00,000	8,34,00,000	67544,94,00,000
	Capital	11171,64,00,000	6,72,00,000	11178,36,00,000
49	Andaman and Nicobar Islands..... Revenue	3736,68,00,000	1,00,000	3736,69,00,000
	Capital	526,59,00,000	..	526,59,00,000
50	Chandigarh..... Revenue	3802,35,00,000	35,05,00,000	3837,40,00,000
	Capital	332,85,00,000	142,15,00,000	475,00,00,000
51	Dadra and Nagar Haveli..... Revenue	686,45,00,000	1,00,000	686,46,00,000
	Capital	389,16,00,000	..	389,16,00,000

✓ 1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
52	Daman and Diu Revenue	1288,09,00,000	2,00,000	1288,11,00,000
	Capital	296,95,00,000	..	296,95,00,000
53	Lakshadweep Revenue	1083,26,00,000	..	1083,26,00,000
	Capital	165,65,00,000	..	165,65,00,000
54	Transfer to Delhi Revenue	758,00,00,000	..	758,00,00,000
55	Transfer to Puducherry Revenue	1411,01,00,000	..	1411,01,00,000
	Capital	72,00,00,000	..	72,00,00,000
56	Ministry of Housing and Urban Poverty Alleviation Revenue	6406,00,00,000	..	6406,00,00,000
57	Department of School Education and Literacy Revenue	67459,05,00,000	..	67459,05,00,000
58	Department of Higher Education Revenue	33079,70,00,000	..	33079,70,00,000
	Capital	250,00,00,000	..	250,00,00,000
59	Ministry of Information and Broadcasting Revenue	4379,90,00,000	..	4379,90,00,000
	Capital	29,10,00,000	..	29,10,00,000
60	Ministry of Labour and Employment Revenue	7355,53,00,000	..	7355,53,00,000
	Capital	22,85,00,000	..	22,85,00,000
61	Ministry of Law and Justice Revenue	3072,39,00,000	..	3072,39,00,000
	Capital	1071,27,00,000	..	1071,27,00,000
62	Election Commission Revenue	113,00,00,000	..	113,00,00,000
	Capital	33,00,00,000	..	33,00,00,000
	CHARGED.— <i>Supreme Court of India</i> Revenue	..	247,00,00,000	247,00,00,000
64	Ministry of Micro, Small and Medium Enterprises Revenue	6471,36,00,000	..	6471,36,00,000
	Capital	10,60,00,000	..	10,60,00,000
65	Ministry of Mines Revenue	1054,55,00,000	10,00,000	1054,65,00,000
	Capital	158,84,00,000	..	158,84,00,000
66	Ministry of Minority Affairs Revenue	4025,48,00,000	..	4025,48,00,000
	Capital	170,00,00,000	..	170,00,00,000
67	Ministry of New and Renewable Energy Revenue	10724,54,00,000	..	10724,54,00,000
	Capital	90,00,00,000	..	90,00,00,000
68	Ministry of Panchayati Raj Revenue	790,79,00,000	..	790,79,00,000
69	Ministry of Parliamentary Affairs Revenue	17,88,00,000	..	17,88,00,000
70	Ministry of Personnel, Public Grievances and Pensions Revenue	1266,60,00,000	4,49,00,000	1271,09,00,000
	Capital	149,91,00,000	2,00,00,000	151,91,00,000
	CHARGED.— <i>Central Vigilance Commission</i> Revenue	..	27,68,00,000	27,68,00,000
72	Ministry of Petroleum and Natural Gas Revenue	25310,37,00,000	..	25310,37,00,000
	Capital	3847,20,00,000	..	3847,20,00,000
73	Ministry of Planning Revenue	252,09,00,000	..	252,09,00,000
	Capital	43,00,000	..	43,00,000
74	Ministry of Power Revenue	11102,46,00,000	..	11102,46,00,000
	Capital	3708,40,00,000	..	3708,40,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> Revenue	..	66,00,00,000	66,00,00,000
76	Lok Sabha Revenue	663,11,00,000	1,15,00,000	664,26,00,000
77	Rajya Sabha Revenue	386,38,00,000	1,02,00,000	387,40,00,000
78	Secretariat of the Vice-President Revenue	5,30,00,000	..	5,30,00,000
	CHARGED.— <i>Union Public Service Commission</i> Revenue	..	229,19,00,000	229,19,00,000

I No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
80	Ministry of Railways Revenue	236461,18,00,000	158,23,00,000	236619,41,00,000
	Capital	194303,45,00,000	38,01,00,000	194341,46,00,000
81	Ministry of Road Transport and Highways Revenue	19903,48,00,000	..	19903,48,00,000
	Capital	100455,66,00,000	10,00,00,000	100465,66,00,000
82	Department of Rural Development Revenue	170436,63,00,000	..	170436,63,00,000
	Capital	5,25,00,000	..	5,25,00,000
83	Department of Land Resources Revenue	2310,36,00,000	..	2310,36,00,000
84	Department of Science and Technology Revenue	4821,76,00,000	2,00,000	4821,78,00,000
	Capital	15,59,00,000	..	15,59,00,000
85	Department of Biotechnology Revenue	2222,11,00,000	..	2222,11,00,000
86	Department of Scientific and Industrial Research Revenue	4439,25,00,000	..	4439,25,00,000
	Capital	6,75,00,000	..	6,75,00,000
87	Ministry of Shipping Revenue	1668,84,00,000	..	1668,84,00,000
	Capital	440,66,00,000	..	440,66,00,000
88	Ministry of Skill Development and Entrepreneurship Revenue	2766,11,00,000	..	2766,11,00,000
	Capital	250,03,00,000	..	250,03,00,000
89	Department of Social Justice and Empowerment Revenue	6589,78,00,000	..	6589,78,00,000
	Capital	318,22,00,000	..	318,22,00,000
90	Department of Empowerment of Persons with Disabilities Revenue	822,26,00,000	..	822,26,00,000
	Capital	32,74,00,000	..	32,74,00,000
91	Department of Space Revenue	4937,73,00,000	60,00,000	4938,33,00,000
	Capital	4154,98,00,000	40,00,000	4155,38,00,000
92	Ministry of Statistics and Programme Implementation Revenue	4767,49,00,000	..	4767,49,00,000
	Capital	28,25,00,000	..	28,25,00,000
93	Ministry of Steel Revenue	44,14,00,000	..	44,14,00,000
94	Ministry of Textiles Revenue	6190,98,00,000	..	6190,98,00,000
	Capital	35,52,00,000	..	35,52,00,000
95	Ministry of Tourism Revenue	1839,69,00,000	..	1839,69,00,000
	Capital	1,08,00,000	..	1,08,00,000
96	Ministry of Tribal Affairs Revenue	1133,23,00,000	4136,09,00,000	5269,32,00,000
	Capital	60,00,00,000	..	60,00,00,000
97	Ministry of Urban Development Revenue	17356,59,00,000	88,30,00,000	17444,89,00,000
	Capital	19242,81,00,000	90,00,00,000	19332,81,00,000
98	Ministry of Water Resources, River Development and Ganga Rejuvenation Revenue	8405,99,00,000	1,00,00,000	8406,99,00,000
	Capital	799,29,00,000	4,00,00,000	803,29,00,000
99	Ministry of Women and Child Development Revenue	22556,02,00,000	..	22556,02,00,000
	Capital	38,65,00,000	..	38,65,00,000
100	Ministry of Youth Affairs and Sports Revenue	1888,46,00,000	..	1888,46,00,000
	Capital	54,75,00,000	..	54,75,00,000
	TOTAL:	2216531,75,00,000	5751005,24,00,000	7967536,99,00,000

PART-V

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND, KOHIMA**

NOTIFICATION

No. LAW/ACT/6-21/2017

Dated, Kohima the 9th Oct. 2017

THE APPROPRIATION (No.2) ACT, 2017.

Sd/-

IMTITEMSU

Under Secretary to the Govt. of Nagaland.

THE APPROPRIATION (No. 2) ACT, 2017

AN
ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2016-17.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 2) Act, 2017.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eleven lakh thirty-five thousand fifty-five crore and sixty-nine lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2016-17 in respect of the services specified in column 2 of the Schedule.

Issue of Rs.
1135055.69,00,000
out of the
Consolidated
Fund of India for
the financial
year 2016-17.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers Welfare			
	Revenue	5233,96,00,000	..	5233,96,00,000
	Capital	22,21,00,000	..	22,21,00,000
2	Department of Agricultural Research and Education	Revenue	3,00,000	3,00,000
3	Department of Animal Husbandry, Dairying and Fisheries	Revenue	2,00,000	2,00,000
4	Atomic Energy	Revenue	298,87,00,000	298,87,00,000
	Capital	1124,03,00,000	..	1124,03,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	3,00,000	3,00,000
	Capital	5,00,00,000	..	5,00,00,000
6	Department of Chemicals and Petrochemicals	Revenue	39,00,000	39,00,000
7	Department of Fertilisers	Revenue	2,00,000	2,00,000
8	Department of Pharmaceuticals	Revenue	2,00,000	2,00,000
	Capital	100,00,00,000	..	100,00,00,000
9	Ministry of Civil Aviation	Revenue	1,00,000	1,00,000
	Capital	69,07,00,000	..	69,07,00,000
10	Ministry of Coal	Revenue	195,36,00,000	195,36,00,000
11	Department of Commerce	Revenue	4,00,000	4,00,000
	Capital	6,00,00,000	..	6,00,00,000
12	Department of Industrial Policy and Promotion	Revenue	1,00,000	1,00,000
13	Department of Posts	Revenue	150,41,00,000	153,49,00,000
	Capital	1,00,000	..	1,00,000
14	Department of Telecommunications	Revenue	3440,46,00,000	3444,73,00,000
	Capital	1,00,000	..	1,00,000
15	Department of Electronics and Information Technology	Revenue	97,62,00,000	97,62,00,000
	Capital	1,00,000	..	1,00,000
16	Department of Consumer Affairs	Revenue	3502,60,00,000	3502,60,00,000
17	Department of Food and Public Distribution	Revenue	14,26,00,000	16,58,00,000
	Capital	1,00,000	..	1,00,000
18	Ministry of Corporate Affairs	Revenue	5,37,00,000	5,37,00,000
19	Ministry of Culture	Revenue	3,00,000	3,00,000
20	Ministry of Defence (Misc.)	Revenue	1052,72,00,000	1054,17,00,000
	Capital	3,00,000	77,00,00,000	77,03,00,000
21	Defence Pensions	Revenue	3292,94,00,000	3293,30,00,000
22	Defence Services (Revenue)	Revenue	5551,91,00,000	5551,91,00,000
23	Capital Outlay on Defence Services	Capital	1,00,000	2,46,00,000
24	Ministry of Development of North Eastern Region	Revenue	92,90,00,000	92,90,00,000
25	Ministry of Drinking Water and Sanitation	Revenue	1,00,000	1,00,000
27	Ministry of Environment, Forests and Climate Change	Revenue	11,91,00,000	11,91,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
28	Ministry of External Affairs Revenue	1,00,000	..	1,00,000
29	Department of Economic Affairs Revenue	5889,22,00,000	..	5889,22,00,000
	Capital	2,00,000	..	2,00,000
30	Department of Financial Services Revenue	1,00,000	..	1,00,000
	Capital	3586,38,00,000	..	3586,38,00,000
	CHARGED.—Interest Payments Revenue	..	1112,35,00,000	1112,35,00,000
32	Transfers to States Revenue	3000,00,00,000	..	3000,00,00,000
	CHARGED.—Repayment of Debt Capital	..	1085437,69,00,000	1085437,69,00,000
36	Indian Audit and Accounts Department Revenue	15,00,00,000	..	15,00,00,000
37	Department of Revenue Revenue	7,02,00,000	..	7,02,00,000
	Capital	1,00,000	..	1,00,000
38	Direct Taxes Revenue	280,17,00,000	..	280,17,00,000
39	Indirect Taxes Revenue	280,00,00,000	..	280,00,00,000
41	Ministry of Food Processing Industries Revenue	92,96,00,000	..	92,96,00,000
42	Department of Health and Family Welfare Revenue	1448,47,00,000	..	1448,47,00,000
	Capital	1,00,000	..	1,00,000
43	Department of Health Research Revenue	2,00,000	..	2,00,000
44	Department of Heavy Industry Revenue	623,15,00,000	..	623,15,00,000
	Capital	400,02,00,000	..	400,02,00,000
46	Ministry of Home Affairs Revenue	209,06,00,000	..	209,06,00,000
48	Police Revenue	965,08,00,000	..	965,08,00,000
50	Ministry of Housing and Urban Poverty Alleviation Revenue	2,00,000	..	2,00,000
51	Department of School Education and Literacy Revenue	5,00,000	..	5,00,000
52	Department of Higher Education Revenue	11,21,00,000	..	11,21,00,000
53	Ministry of Information and Broadcasting Revenue	57,36,00,000	..	57,36,00,000
54	Ministry of Labour and Employment Revenue	1,00,000	..	1,00,000
56	Law and Justice Revenue	2,00,000	..	2,00,000
58	Ministry of Micro, Small and Medium Enterprises Revenue	1697,90,00,000	..	1697,90,00,000
59	Ministry of Mines Revenue	1,00,000	..	1,00,000
60	Ministry of Minority Affairs Revenue	1,00,000	..	1,00,000
61	Ministry of New and Renewable Energy Revenue	1,00,000	..	1,00,000
67	Ministry of Planning Revenue	1,00,000	..	1,00,000
68	Ministry of Power Revenue	585,90,00,000	..	585,90,00,000
	Capital	296,26,00,000	..	296,26,00,000
70	Lok Sabha Revenue	..	15,00,000	15,00,000
74	Ministry of Road Transport and Highways Revenue	2041,41,00,000	..	2041,41,00,000
	Capital	1,00,000	..	1,00,000
75	Department of Rural Development Revenue	898,98,00,000	..	898,98,00,000
77	Department of Science and Technology Revenue	2,00,000	..	2,00,000
78	Department of Scientific and Industrial Research Revenue	1,76,00,000	..	1,76,00,000
80	Ministry of Shipping Revenue	30,05,00,000	..	30,05,00,000
	Capital	28,37,00,000	..	28,37,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
81	Ministry of Skill Development and Entrepreneurship .. Revenue	1,00,000	..	1,00,000
82	Department of Social Justice and Empowerment..... Revenue	30,45,00,000	..	30,45,00,000
83	Department of Empowerment of Persons with Disabilities Revenue	3,00,000	..	3,00,000
84	Department of Space Revenue	299,14,00,000	..	299,14,00,000
	Capital	1,00,000	..	1,00,000
85	Ministry of Statistics and Programme Implementation Revenue	1,00,000	..	1,00,000
86	Ministry of Steel..... Revenue	200,00,00,000	110,00,00,000	310,00,00,000
87	Ministry of Textiles Revenue	4,00,000	..	4,00,000
88	Ministry of Tourism Revenue	1,00,000	..	1,00,000
89	Ministry of Tribal Affairs Revenue	1,51,00,000	121,17,00,000	122,68,00,000
90	Andaman and Nicobar Islands..... Revenue	620,43,00,000	..	620,43,00,000
	Capital	9,00,000	..	9,00,000
91	Chandigarh Revenue	30,96,00,000	..	30,96,00,000
92	Dadra and Nagar Haveli Revenue	58,10,00,000	..	58,10,00,000
	Capital	2,00,000	..	2,00,000
93	Daman and Diu Capital	3,00,00,000	..	3,00,00,000
94	Lakshadweep Revenue	1,00,000	..	1,00,000
95	Ministry of Urban Development Revenue	1,00,000	..	1,00,000
	Capital	5,00,000	1,60,00,000	1,65,00,000
96	Ministry of Water Resources, River Development and Ganga Rejuvenation Revenue	6,01,00,000	40,00,000	6,41,00,000
	Capital	1,00,000	..	1,00,000
97	Ministry of Women and Child Development Revenue	217,20,00,000	..	217,20,00,000
98	Ministry of Youth Affairs and Sports Revenue	2,00,000	..	2,00,000
	TOTAL:	48181,39,00,000	1086874,30,00,000	1135055,69,00,000

PART-V

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND, KOHIMA**

NOTIFICATION

No. LAW/ACT/6-21/2017

Dated, Kohima the 9th Oct. 2017

THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017.

Sd/-

IMTITEMSU

Under Secretary to the Govt. of Nagaland.

THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017

AN
ACT*further to amend the Maternity Benefit Act, 1961.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Maternity Benefit (Amendment) Act, 2017.

Short title and
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

53 of 1961.

2. In the Maternity Benefit Act, 1961 (hereinafter referred to as the principal Act), in section 3, after clause (b), the following clause shall be inserted, namely:—

Amendment
of section 3.

“(ba) “commissioning mother” means a biological mother who uses her egg to create an embryo implanted in any other woman;”.

3. In the principal Act, in section 5,—

Amendment
of section 5.

(A) in sub-section (3)—

(i) for the words “twelve weeks of which not more than six weeks”, the words “twenty-six weeks of which not more than eight weeks” shall be substituted;

(ii) after sub-section (3) and before the first proviso, the following proviso shall be inserted, namely:—

“Provided that the maximum period entitled to maternity benefit by a woman having two or more than two surviving children shall be twelve weeks of which not more than six weeks shall precede the date of her expected delivery;”;

(iii) in the first proviso, for the words “Provided that”, the words “Provided further that” shall be substituted;

(iv) in the second proviso, for the words “Provided further that”, the words “Provided also that” shall be substituted;

(B) after sub-section (3), the following sub-sections shall be inserted, namely:—

“(4) A woman who legally adopts a child below the age of three months or a commissioning mother shall be entitled to maternity benefit for a period of twelve weeks from the date the child is handed over to the adopting mother or the commissioning mother, as the case may be.

(5) In case where the nature of work assigned to a woman is of such nature that she may work from home, the employer may allow her to do so after availing of the maternity benefit for such period and on such conditions as the employer and the woman may mutually agree.”.

Insertion of
new section
11A.Crèche
facility.

4. In the principal Act, after section 11, the following section shall be inserted, namely:—

“11A. (1) Every establishment having fifty or more employees shall have the facility of crèche within such distance as may be prescribed, either separately or along with common facilities:

Provided that the employer shall allow four visits a day to the crèche by the woman, which shall also include the interval for rest allowed to her.

(2) Every establishment shall intimate in writing and electronically to every woman at the time of her initial appointment regarding every benefit available under the Act.”.

PART-V

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND, KOHIMA**

NOTIFICATION

No. LAW/ACT/6-21/2017

Dated, Kohima the 9th Oct. 2017

THE FINANCE ACT, 2017.

Sd/-

IMTITEMSU

Under Secretary to the Govt. of Nagaland.

THE FINANCE ACT, 2017

ARRANGEMENT OF CLAUSES

CLAUSES

CHAPTER I

PRELIMINARY

1. Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

2. Income-tax.

CHAPTER III

DIRECT TAXES

Income-tax

3. Amendment of section 2.
4. Amendment of section 9.
5. Amendment of section 9A.
6. Amendment of section 10.
7. Amendment of section 10AA.
8. Amendment of section 11.
9. Amendment of section 12A.
10. Amendment of section 12AA.
11. Amendment of section 13A.
12. Amendment of section 23.
13. Amendment of section 35AD.
14. Amendment of section 36.
15. Amendment of section 40A.
16. Amendment of section 43.
17. Amendment of section 43B.
18. Amendment of section 43D.
19. Amendment of section 44AA.
20. Amendment of section 44AB.
21. Amendment of section 44AD.
22. Amendment of section 45.
23. Amendment of section 47.
24. Amendment of section 48.
25. Amendment of section 49.

CLAUSES

26. Insertion of new section 50CA.
27. Amendment of section 54EC.
28. Amendment of section 55.
29. Amendment of section 56.
30. Amendment of section 58.
31. Amendment of section 71.
32. Substitution of new section for section 79.
33. Amendment of section 80CCD.
34. Amendment of section 80CCG.
35. Amendment of section 80G.
36. Amendment of section 80-IAC.
37. Amendment of section 80-IBA.
38. Amendment of section 87A.
39. Amendment of section 90.
40. Amendment of section 90A.
41. Amendment of section 92BA.
42. Insertion of new section 92CE.
43. Insertion of new section 94B.
44. Amendment of section 115BBDA.
45. Insertion of new section 115BBG.
46. Amendment of section 115JAA.
47. Amendment of section 115JB.
48. Amendment of section 115JD.
49. Amendment of section 119.
50. Amendment of section 132.
51. Amendment of section 132A.
52. Amendment of section 133.
53. Amendment of section 133A.
54. Amendment of section 133C.
55. Amendment of section 139.
56. Insertion of new section 139AA.
57. Amendment of section 140A.
58. Amendment of section 143.
59. Amendment of section 153.
60. Amendment of section 153A.
61. Amendment of section 153B.

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CLAUSES

62. Amendment of section 153C.
63. Amendment of section 155.
64. Insertion of new section 194-IB.
65. Insertion of new section 194-IC.
66. Amendment of section 194J.
67. Amendment of section 194LA.
68. Amendment of section 194LC.
69. Amendment of section 194LD.
70. Amendment of section 197A.
71. Amendment of section 204.
72. Amendment of section 206C.
73. Insertion of new section 206CC.
74. Amendment of section 211.
75. Amendment of section 234C.
76. Insertion of new section 234F.
77. Insertion of new section 241A.
78. Amendment of section 244A.
79. Amendment of section 245A.
80. Amendment of section 245N.
81. Amendment of section 245-O.
82. Amendment of section 245Q.
83. Amendment of section 253.
84. Insertion of new section 269ST.
85. Insertion of new section 271DA.
86. Amendment of section 271F.
87. Insertion of new section 271J.
88. Amendment of section 273B.

CHAPTER IV

INDIRECT TAXES

Customs

89. Amendment of section 2.
90. Amendment of section 7.
91. Amendment of section 17.
92. Amendment of section 27.
93. Amendment of section 28E.
94. Substitution of new section for section 28F.

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CLAUSES

- 95. Omission of section 28G.
- 96. Amendment of section 28H.
- 97. Amendment of section 28-I.
- 98. Insertion of new section 30A.
- 99. Insertion of new section 41A.
- 100. Amendment of section 46.
- 101. Amendment of section 47.
- 102. Substitution of new section for section 49.
- 103. Amendment of section 69.
- 104. Omission of section 82.
- 105. Amendment of section 84.
- 106. Amendment of section 127B.
- 107. Amendment of section 127C.
- 108. Amendment of section 157.

Customs Tariff

- 109. Amendment of section 9.
- 110. Amendment of First Schedule.
- 111. Amendment of Second Schedule.

Excise

- 112. Amendment of section 23A.
- 113. Omission of section 23B.
- 114. Amendment of section 23C.
- 115. Amendment of section 23D.
- 116. Insertion of new section 23-I.
- 117. Amendment of section 32E.
- 118. Amendment of section 32F.

Central Excise Tariff

- 119. Amendment of First Schedule.
- 120. Retrospective amendment of certain entries in First Schedule.

CHAPTER V

SERVICE TAX

- 121. Amendment of section 65B.
- 122. Amendment of section 66D.
- 123. Amendment of section 96A.
- 124. Omission of section 96B.
- 125. Amendment of section 96C.

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CLAUSES

- 126. Amendment of section 96D.
- 127. Insertion of new section 96HA.
- 128. Insertion of new sections 104 and 105.
- 129. Amendment of rule 2A of Service Tax (Determination of Value) Rules, 2006, retrospectively.

CHAPTER VI**MISCELLANEOUS****PART I****AMENDMENTS TO THE INDIAN TRUSTS ACT, 1882**

- 130. Commencement of this Part.
- 131. Amendment of section 20 of Act 2 of 1882.

PART II**AMENDMENTS TO THE INDIAN POST OFFICE ACT, 1898**

- 132. Commencement of this Part.
- 133. Amendment of section 7 of Act 6 of 1898.

PART III**AMENDMENTS TO THE RESERVE BANK OF INDIA ACT, 1934**

- 134. Commencement of this Part.
- 135. Amendment of section 31 of Act 2 of 1934.

PART IV**AMENDMENTS TO THE REPRESENTATION OF THE PEOPLE ACT, 1951**

- 136. Commencement of this Part.
- 137. Amendment of section 29C of Act 43 of 1951.

PART V**AMENDMENT TO THE SECURITIES CONTRACT (REGULATION) ACT, 1956**

- 138. Amendment of section 23J.

PART VI**AMENDMENTS TO THE OIL INDUSTRY (DEVELOPMENT) ACT, 1974**

- 139. Commencement of this Part.
- 140. Amendment of section 18 of Act 47 of 1974.

PART VII**REPEAL OF THE RESEARCH AND DEVELOPMENT CESS ACT, 1986**

- 141. Commencement of this Part.
- 142. Repeal of Act 32 of 1986.
- 143. Savings.
- 144. Collection and payment of arrears of duties.

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PART VIII

AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

- 145. Commencement of this Part.
- 146. Amendment of Act 15 of 1992.
- 147. Amendment of section 15J.
- 148. Amendment of Chapter VIB.

PART IX

AMENDMENT TO THE DEPOSITORIES ACT, 1996

- 149. Amendment of section 19-I.

PART X

AMENDMENT TO THE FINANCE ACT, 2005

- 150. Amendment of Act 18 of 2005.

PART XI

AMENDMENTS TO THE PAYMENT AND SETTLEMENT SYSTEMS ACT, 2007.

- 151. Commencement of this Part.
- 152. Amendment of Act 51 of 2007.
- 153. Amendment of section 38.

PART XII

AMENDMENT TO THE COMPANIES ACT, 2013

- 154. Amendment of section 182.

PART XIII

AMENDMENT TO THE FINANCE ACT, 2016

- 155. Amendment of Act 28 of 2016.

PART XIV

AMENDMENTS TO CERTAIN ACTS TO PROVIDE FOR MERGER OF TRIBUNALS AND OTHER AUTHORITIES AND
CONDITIONS OF SERVICE OF CHAIRPERSONS, MEMBERS, ETC.

- 156. Commencement of this Part.
- 157. Definitions.
- 158. Amendment of Act 14 of 1947.
- 159. Amendment of Act 19 of 1952.
- 160. Amendment of Act 14 of 1957.
- 161. Amendment of Act 47 of 1999.
- 162. Amendment of Act 54 of 1987.
- 163. Amendment of Act 24 of 1989.
- 164. Amendment of Act 13 of 1976.
- 165. Amendment of Act 42 of 1999.

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166. Amendment of Act 55 of 1994.
167. Amendment of Act 13 of 2003.
168. Amendment of Act 24 of 1997.
169. Amendment of Act 21 of 2000.
170. Amendment of Act 27 of 2008.
171. Amendment of Act 12 of 2003.
172. Amendment of Act 18 of 2013.
173. Amendment of Act 37 of 1952.
174. Amendment of Act 43 of 1961.
175. Amendment of Act 52 of 1962.
176. Amendment of Act 13 of 1985.
177. Amendment of Act 68 of 1986.
178. Amendment of Act 15 of 1992.
179. Amendment of Act 51 of 1993.
180. Amendment of Act 36 of 2003.
181. Amendment of Act 55 of 2007.
182. Amendment of Act 19 of 2010.
183. Application of section 184.
184. Qualifications, appointment, term and conditions of service, salary and allowances, etc., of Chairperson, Vice-Chairperson and Members, etc., of the Tribunal, Appellate Tribunal and other Authorities.
185. Transitional provisions.
186. General power to make rules.
187. Power to amend Eighth Schedule.
188. Rules to be laid before Parliament.
189. Removal of difficulties.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FIFTH SCHEDULE.

THE SIXTH SCHEDULE.

THE SEVENTH SCHEDULE.

THE EIGHTH SCHEDULE.

THE NINTH SCHEDULE.

THE FINANCE ACT, 2017

AN
ACT

to give effect to the financial proposals of the Central Government for the financial year 2017-2018.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2017.

Short title and
commencement.

(2) Save as otherwise provided in this Act, sections 2 to 88 shall come into force on the 1st day of April, 2017.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2017, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

Income-tax.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “five lakh rupees” had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of

persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(b) in the case of every co-operative society or firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(c) in the case of every domestic company,—

(i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees;

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax.

(4) In cases in which tax has to be charged and paid under section 115-O or section 115QA or sub-section (2) of section 115R or section 115TA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be

increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(c) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees;

(c) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head “Salaries” under section 192 of the said Act or in which the “advance tax” payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, “advance tax” shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, “advance tax” shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of “advance tax” computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, “advance tax” computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(i) at the rate of ten per cent. of such “advance tax”, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such “advance tax”, where the total income exceeds one crore rupees;

(b) in the case of every co-operative society or firm or local authority at the rate of twelve per cent. of such “advance tax”, where the total income exceeds one crore rupees;

(c) in the case of every domestic company,—

(i) at the rate of seven per cent. of such “advance tax”, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such “advance tax”, where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such “advance tax”, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(a) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax".

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(12) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall also be increased by an additional surcharge, for the purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2017, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward; whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of
section 2.

3. In section 2 of the Income-tax Act,—

(I) in clause (24), after sub-clause (xvii), the following sub-clause shall be inserted, namely:—

“(xviii) any sum of money or value of property referred to in clause (x) of sub-section (2) of section 56;”;

(II) in clause (42A),—

(a) in the third proviso [as inserted by section 3 of the Finance Act, 2016], after the words and brackets “a company (not being a share listed in a recognised stock exchange in India)”, the words “or an immovable property, being land or building or both,” shall be inserted with effect from the 1st day of April, 2018; 28 of 2016.

(b) in *Explanation 1*, in clause (i),—

(A) after sub-clause (he), the following sub-clause shall be inserted with effect from the 1st day of April, 2018, namely:—

“(hf) in the case of a capital asset, being equity shares in a company, which becomes the property of the assessee in consideration of a transfer referred to in clause (xb) of section 47, there shall be included the period for which the preference shares were held by the assessee;”;

(B) after sub-clause (hf) as so inserted, the following sub-clause shall be inserted, namely:—

“(hg) in the case of a capital asset, being a unit or units, which becomes the property of the assessee in consideration of a transfer referred to in clause (xix) of section 47, there shall be included the period for which the unit or units in the consolidating plan of a mutual fund scheme were held by the assessee;”.

Amendment of
section 9.

4. In section 9 of the Income-tax Act, in sub-section (1), in clause (i), in *Explanation 5*,—

(i) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2012, namely:—

“Provided that nothing contained in this *Explanation* shall apply to an asset or capital asset, which is held by a non-resident by way of investment, directly or indirectly, in a Foreign Institutional Investor as referred to in clause (a) of the *Explanation* to section 115AD for an assessment year commencing on or after the 1st day of April, 2012 but before the 1st day of April, 2015;”;

(ii) after the first proviso as so inserted, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2015,

namely:—

15 of 1992.

“Provided further that nothing contained in this *Explanation* shall apply to an asset or capital asset, which is held by a non-resident by way of investment, directly or indirectly, in Category-I or Category-II foreign portfolio investor under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014, made under the Securities and Exchange Board of India Act, 1992.”.

5. In section 9A of the Income-tax Act, in sub-section (3), in clause (j), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2016, namely:—

Amendment of section 9A.

“Provided further that nothing contained in this clause shall apply to a fund which has been wound up in the previous year;”.

6. In section 10 of the Income-tax Act,—

Amendment of section 10.

28 of 2016.

(a) in clause (4), in sub-clause (ii), in the proviso, for the word, brackets and letter “clause (g)”, the word, brackets and letter “clause (w)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2013;

(b) after clause (12A) [as inserted by section 7 of the Finance Act, 2016], the following clause shall be inserted with effect from the 1st day of April, 2018, namely:—

23 of 2013.

“(12B) any payment from the National Pension System Trust to an employee under the pension scheme referred to in section 80CCD, on partial withdrawal made out of his account in accordance with the terms and conditions, specified under the Pension Fund Regulatory and Development Authority Act, 2013 and the regulations made thereunder, to the extent it does not exceed twenty-five per cent. of the amount of contributions made by him;”;

(c) in clause (23C),—

(I) after sub-clause (iii^{aaaa}), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

“(iii^{aaaa}) the Chief Minister’s Relief Fund or the Lieutenant Governor’s Relief Fund in respect of any State or Union territory as referred to in sub-clause (iii^{hf}) of clause (a) of sub-section (2) of section 80G; or”;

(II) after the eleventh proviso, the following proviso shall be inserted with effect from the 1st day of April, 2018, namely:—

“Provided also that any amount credited or paid out of income of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), to any trust or institution registered under section 12AA, being voluntary contribution made with a specific direction that they shall form part of the corpus of the trust or institution, shall not be treated as application of income to the objects for which such fund or trust or institution or university or educational institution or hospital or other medical institution, as the case may be, is established:”;

(d) after clause (37), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2015, namely:—

“(37A) any income chargeable under the head “Capital gains” in respect of transfer of a specified capital asset arising to an assessee, being an individual or

a Hindu undivided family, who was the owner of such specified capital asset as on the 2nd day of June, 2014 and transfers that specified capital asset under the Land Pooling Scheme (herein referred to as "the scheme") covered under the Andhra Pradesh Capital City Land Pooling Scheme (Formulation and Implementation) Rules, 2015 made under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014 and the rules, regulations and Schemes made under the said Act.

Andhra
Pradesh Act
11 of 2014.

Explanation.—For the purposes of this clause, "specified capital asset" means,—

(a) the land or building or both owned by the assessee as on the 2nd day of June, 2014 and which has been transferred under the scheme; or

(b) the land pooling ownership certificate issued under the scheme to the assessee in respect of land or building or both referred to in clause (a); or

(c) the reconstituted plot or land, as the case may be, received by the assessee *in lieu* of land or building or both referred to in clause (a) in accordance with the scheme, if such plot or land, as the case may be, so received is transferred within two years from the end of the financial year in which the possession of such plot or land was handed over to him; ;

(e) in clause (38), after the second proviso and before the *Explanation* [as inserted by section 7 of the Finance Act, 2016], the following proviso shall be inserted with effect from the 1st day of April, 2018, namely:—

28 of 2016.

"Provided also that nothing contained in this clause shall apply to any income arising from the transfer of a long-term capital asset, being an equity share in a company, if the transaction of acquisition, other than the acquisition notified by the Central Government in this behalf, of such equity share is entered into on or after the 1st day of October, 2004 and such transaction is not chargeable to securities transaction tax under Chapter VII of the Finance (No. 2) Act, 2004";

23 of 2004.

(f) after clause (48A), the following clause shall be inserted with effect from the 1st day of April, 2018, namely:

"(48B) any income accruing or arising to a foreign company on account of sale of leftover stock of crude oil, if any, from the facility in India after the expiry of the agreement or the arrangement referred to in clause (48A) subject to such conditions as may be notified by the Central Government in this behalf;"

Amendment of
section 10AA.

7. In section 10AA of the Income-tax Act, after sub-section (1), the following *Explanation* shall be inserted with effect from the 1st day of April, 2018, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that the amount of deduction under this section shall be allowed from the total income of the assessee computed in accordance with the provisions of this Act, before giving effect to the provisions of this section and the deduction under this section shall not exceed such total income of the assessee."

Amendment of
section 11.

8. In section 11 of the Income-tax Act, in sub-section (1), the *Explanation* below clause (d) shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted with effect from the 1st day of April, 2018, namely:—

"*Explanation 2.*—Any amount credited or paid, out of income referred to in clause (a) or clause (b) read with *Explanation 1*, to any other trust or institution

registered under section 12AA, being contribution with a specific direction that they shall form part of the corpus of the trust or institution, shall not be treated as application of income for charitable or religious purposes.”.

9. In section 12A of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 2018,—

Amendment of section 12A.

(i) after clause (aa), the following clause shall be inserted, namely:—

“(ab) the person in receipt of the income has made an application for registration of the trust or institution, in a case where a trust or an institution has been granted registration under section 12AA or has obtained registration at any time under section 12A [as it stood before its amendment by the Finance (No. 2) Act, 1996], and, subsequently, it has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, in the prescribed form and manner, within a period of thirty days from the date of said adoption or modification, to the Principal Commissioner or Commissioner and such trust or institution is registered under section 12AA;”;

33 of 1996.

(ii) after clause (b), the following clause shall be inserted, namely:—

“(ba) the person in receipt of the income has furnished the return of income for the previous year in accordance with the provisions of sub-section (4A) of section 139, within the time allowed under that section.”.

10. In section 12AA of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 12AA.

(a) in sub-section (1), after the word, brackets and letters “clause (aa)”, the words, brackets and letters “or clause (ab)” shall be inserted;

(b) in sub-section (2), after the word, brackets and letters “clause (aa)”, the words, brackets and letters “or clause (ab)” shall be inserted.

11. In section 13A of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 13A

(I) in the first proviso,—

(i) in clause (b),—

(A) after the words “such voluntary contribution”, the words “other than contribution by way of electoral bond” shall be inserted;

(B) the word “and” occurring at the end shall be omitted;

(ii) in clause (c), the word “; and” shall be inserted at the end;

(iii) after clause (c), the following clause shall be inserted, namely:—

“(d) no donation exceeding two thousand rupees is received by such political party otherwise than by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account or through electoral bond.

Explanation.—For the purposes of this proviso, “electoral bond” means a bond referred to in the *Explanation* to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934.”;

2 of 1934.

(II) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that such political party furnishes a return of income for the previous year in accordance with the provisions of sub-section (4B) of section 139 on or before the due date under that section.”.

Amendment of
section 23.

12. In section 23 of the Income-tax Act, after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(5) Where the property consisting of any building or land appurtenant thereto is held as stock-in-trade and the property or any part of the property is not let during the whole or any part of the previous year, the annual value of such property or part of the property, for the period up to one year from the end of the financial year in which the certificate of completion of construction of the property is obtained from the competent authority, shall be taken to be *nil*.”.

Amendment of
section 35AD.

13. In section 35AD of the Income-tax Act, in sub-section (8), in clause (f), after the words “shall not include”, the words “any expenditure in respect of which the payment or aggregate of payments made to a person in a day, otherwise than by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account, exceeds ten thousand rupees or” shall be inserted with effect from the 1st day of April, 2018.

Amendment of
section 36.

14. In section 36 of the Income-tax Act, in sub-section (1), in clause (viii), in sub-clause (a), for the words “seven and one-half per cent.”, the words “eight and one-half per cent.” shall be substituted with effect from the 1st day of April, 2018.

Amendment of
section 40A.

15. In section 40A of the Income-tax Act,—

(a) in sub-section (2), in clause (a), in the proviso, after the words “Provided that”, the words, figures and letters “for an assessment year commencing on or before the 1st day of April, 2016” shall be inserted;

(b) with effect from the 1st day of April, 2018,—

(A) in sub-section (3), for the words “exceeds twenty thousand rupees”, the words “or use of electronic clearing system through a bank account, exceeds ten thousand rupees,” shall be substituted;

(B) in sub-section (3A),—

(i) after the words “account payee bank draft,”, the words “or use of electronic clearing system through a bank account” shall be inserted;

(ii) for the words “twenty thousand rupees”, the words “ten thousand rupees” shall be substituted;

(iii) in the first proviso, for the words “exceeds twenty thousand rupees”, the words “or use of electronic clearing system through a bank account, exceeds ten thousand rupees,” shall be substituted;

(iv) in the second proviso, for the words “twenty thousand rupees”, the words “ten thousand rupees” shall be substituted;

(C) in sub-section (4),—

(i) after the words “account payee bank draft”, the words “or use of electronic clearing system through a bank account” shall be inserted;

(ii) after the words “such cheque or draft”, the words “or electronic clearing system” shall be inserted.

Amendment of
section 43.

16. In section 43 of the Income-tax Act, in clause (1), with effect from the 1st day of April, 2018,—

(a) after the proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

“Provided further that where the assessee incurs any expenditure for acquisition of any asset or part thereof in respect of which a payment or aggregate of payments made to a person in a day, otherwise than by an account payee

cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account, exceeds ten thousand rupees, such expenditure shall be ignored for the purposes of determination of actual cost.”;

(b) in *Explanation 13*, the following proviso shall be inserted, namely:—

“Provided that where any capital asset in respect of which deduction or part of deduction allowed under section 35AD is deemed to be the income of the assessee in accordance with the provisions of sub-section (7B) of the said section, the actual cost of the asset to the assessee shall be the actual cost to the assessee, as reduced by an amount equal to the amount of depreciation calculated at the rate in force that would have been allowable had the asset been used for the purpose of business since the date of its acquisition.”.

17. In section 43B of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 43B.

(i) in clause (e), after the words “scheduled bank”, the words “or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank” shall be inserted;

(ii) in *Explanation 4*, after clause (c), the following clause shall be inserted, namely:—

“(d) “co-operative bank”, “primary agricultural credit society” and “primary co-operative agricultural and rural development bank” shall have the meanings respectively assigned to them in the *Explanation* to sub-section (4) of section 80P.”.

18. In section 43D of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 43D.

(i) in clause (a), after the words “scheduled bank or”, the words “a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank or” shall be inserted;

(ii) in the long line, after the words “scheduled bank or”, the words “a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank or” shall be inserted;

(iii) in the *Explanation*, after clause (f), the following clause shall be inserted, namely:—

“(g) “co-operative bank”, “primary agricultural credit society” and “primary co-operative agricultural and rural development bank” shall have the meanings respectively assigned to them in the *Explanation* to sub-section (4) of section 80P.”.

19. In section 44AA of the Income-tax Act, in sub-section (2), the following provisos shall be inserted with effect from the 1st day of April, 2018, namely:—

Amendment of section 44AA.

“Provided that in the case of a person being an individual or a Hindu undivided family, the provisions of clause (i) and clause (ii) shall have effect, as if for the words “one lakh twenty thousand rupees”, the words “two lakh fifty thousand rupees” had been substituted:

Provided further that in the case of a person being an individual or a Hindu undivided family, the provisions of clause (i) and clause (ii) shall have effect, as if for the words “ten lakh rupees”, the words “twenty-five lakh rupees” had been substituted.”.

Amendment of
section 44AB.

20. In section 44AB of the Income-tax Act,—

(i) before the first proviso, the following proviso shall be inserted, namely:—

“Provided that this section shall not apply to the person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (1) of section 44AD and his total sales, turnover or gross receipts, as the case may be, in business does not exceed two crore rupees in such previous year.”;

(ii) in the first proviso, for the words “Provided that”, the words “Provided further that” shall be substituted;

(iii) in the second proviso, for the words “Provided further”, the words “Provided also” shall be substituted.

Amendment of
section 44AD.

21. In section 44AD of the Income-tax Act, in sub-section (1), the following proviso shall be inserted, namely:—

‘Provided that this sub-section shall have effect as if for the words “eight per cent.”, the words “six per cent.” had been substituted, in respect of the amount of total turnover or gross receipts which is received by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account during the previous year or before the due date specified in sub-section (1) of section 139 in respect of that previous year.’.

Amendment of
section 45.

22. In section 45 of the Income-tax Act, after sub-section (5) and the *Explanation* thereto, the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(5A) Notwithstanding anything contained in sub-section (1), where the capital gain arises to an assessee, being an individual or a Hindu undivided family, from the transfer of a capital asset, being land or building or both, under a specified agreement, the capital gains shall be chargeable to income-tax as income of the previous year in which the certificate of completion for the whole or part of the project is issued by the competent authority; and for the purposes of section 48, the stamp duty value, on the date of issue of the said certificate, of his share, being land or building or both in the project, as increased by the consideration received in cash, if any, shall be deemed to be the full value of the consideration received or accruing as a result of the transfer of the capital asset:

Provided that the provisions of this sub-section shall not apply where the assessee transfers his share in the project on or before the date of issue of the said certificate of completion, and the capital gains shall be deemed to be the income of the previous year in which such transfer takes place and the provisions of this Act, other than the provisions of this sub-section, shall apply for the purpose of determination of full value of consideration received or accruing as a result of such transfer

Explanation.—For the purposes of this sub-section, the expression—

(i) “competent authority” means the authority empowered to approve the building plan by or under any law for the time being in force;

(ii) “specified agreement” means a registered agreement in which a person owning land or building or both, agrees to allow another person to develop a real estate project on such land or building or both, in consideration of a share, being land or building or both in such project, whether with or without payment of part of the consideration in cash;

(iii) “stamp duty value” means the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of an immovable property being land or building or both.’.

23. In section 47 of the Income-tax Act, with effect from the 1st day of April, 2018,— Amendment of section 47.

(a) after clause (viii), the following clause shall be inserted, namely:—

“(viii) any transfer, made outside India, of a capital asset being rupee denominated bond of an Indian company issued outside India, by a non-resident to another non-resident”;

(b) after clause (xa), the following clause shall be inserted, namely:—

“(xb) any transfer by way of conversion of preference shares of a company into equity shares of that company;”.

24. In section 48 of the Income-tax Act, with effect from the 1st day of April, 2018,— Amendment of section 48.

(a) in the fifth proviso, for the word “subscribed”, the word “held” shall be substituted;

(b) in the *Explanation*, in clause (iii), for the figures, letters and words “1st day of April, 1981”, the figures, letters and words “1st day of April, 2001” shall be substituted.

25. In section 49 of the Income-tax Act,— Amendment of section 49.

(a) in sub-section (1), in clause (iii), in sub-clause (e), after the word, brackets, figures and letter “clause (vib)”, the words, brackets, figures and letter “or clause (vic)” shall be inserted with effect from the 1st day of April, 2018;

(b) after sub-section (2AD), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(2AE) Where the capital asset, being equity share of a company, became the property of the assessee in consideration of a transfer referred to in clause (xb) of section 47, the cost of acquisition of the asset shall be deemed to be that part of the cost of the preference share in relation to which such asset is acquired by the assessee.”;

(c) after sub-section (2AE) as so inserted, the following sub-section shall be inserted, namely:—

“(2AF) Where the capital asset, being a unit or units in a consolidated plan of a mutual fund scheme, became the property of the assessee in consideration of a transfer referred to in clause (xiv) of section 47, the cost of acquisition of the asset shall be deemed to be the cost of acquisition to him of the unit or units in the consolidating plan of the scheme of the mutual fund.”;

(d) in sub-section (4), after the words, brackets, figures and letter “or clause (viii)” at both the places where they occur, the words, brackets and figure “or clause (x)” shall be inserted:

28 of 2016.

(e) after sub-section (5) [as inserted by section 30 of the Finance Act, 2016], the following sub-sections shall be inserted with effect from the 1st day of April, 2018, namely:—

“(6) Where the capital gain arises from the transfer of a specified capital asset referred to in clause (c) of the *Explanation* to clause (37A) of section 10, which has been transferred after the expiry of two years from the end of the financial year in which the possession of such asset was handed over to the assessee, the cost of acquisition of such specified capital asset shall be deemed to be its stamp duty value as on the last day of the second financial year after the end of the financial year in which the possession of the said specified capital asset was handed over to the assessee.

Explanation.—For the purposes of this sub-section, “stamp duty value” means the value adopted or assessed or assessable by any authority of the State Government for the purpose of payment of stamp duty in respect of an immovable property.

(7) Where the capital gain arises from the transfer of a capital asset, being share in the project, in the form of land or building or both, referred to in sub-section (5A) of section 45, not being the capital asset referred to in the proviso to the said sub-section, the cost of acquisition of such asset, shall be the amount which is deemed as full value of consideration in that sub-section.’;

(f) after sub-section (7) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“(8) Where the capital gain arises from the transfer of an asset, being the asset held by a trust or an institution in respect of which accreted income has been computed and the tax has been paid thereon in accordance with the provisions of Chapter XII-EB, the cost of acquisition of such asset shall be deemed to be the fair market value of the asset which has been taken into account for computation of accreted income as on the specified date referred to in sub-section (2) of section 115TD.”.

Insertion of new section 50CA.

26. After section 50C of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Special provision for full value of consideration for transfer of share other than quoted share.

‘50CA. Where the consideration received or accruing as a result of the transfer by an assessee of a capital asset, being share of a company other than a quoted share, is less than the fair market value of such share determined in such manner as may be prescribed, the value so determined shall, for the purposes of section 48, be deemed to be the full value of consideration received or accruing as a result of such transfer.

Explanation.—For the purposes of this section, “quoted share” means the share quoted on any recognised stock exchange with regularity from time to time, where the quotation of such share is based on current transaction made in the ordinary course of business.’.

Amendment of section 54EC.

27. In section 54EC of the Income-tax Act, in sub-section (3), in the *Explanation*, in clause (ba), for the words and figures “the Companies Act, 1956” occurring at the end, the words and figures “the Companies Act, 1956; or any other bond notified by the Central Government in this behalf” shall be substituted with effect from the 1st day of April, 2018.

1 of 1956.

Amendment of section 55.

28. In section 55 of the Income-tax Act, with effect from the 1st day of April, 2018,—

(A) in sub-section (1), in clause (b), in sub-clause (2), in item (i), for the figures, letters and words “1st day of April, 1981”, the figures, letters and words “1st day of April, 2001” shall be substituted;

(B) in sub-section (2), in clause (b), for the figures, letters and words “1st day of April, 1981” wherever they occur, the figures, letters and words “1st day of April, 2001” shall be substituted.

Amendment of section 56.

29. In section 56 of the Income-tax Act, in sub-section (2),—

(I) in clause (vii), after the figures, letters and words “1st day of October, 2009”, the words, figures and letters “but before the 1st day of April, 2017” shall be inserted;

(II) in clause (viii), after the figures, letters and words “1st day of June, 2010”, the words, figures and letters “but before the 1st day of April, 2017” shall be inserted;

(III) after clause (ix), the following clause shall be inserted, namely:—

‘(x) where any person receives, in any previous year, from any person or persons on or after the 1st day of April, 2017,—

(a) any sum of money, without consideration, the aggregate value of which exceeds fifty thousand rupees, the whole of the aggregate value of such sum;

(b) any immovable property,—

(A) without consideration, the stamp duty value of which exceeds fifty thousand rupees, the stamp duty value of such property;

(B) for a consideration which is less than the stamp duty value of the property by an amount exceeding fifty thousand rupees, the stamp duty value of such property as exceeds such consideration:

Provided that where the date of agreement fixing the amount of consideration for the transfer of immovable property and the date of registration are not the same, the stamp duty value on the date of agreement may be taken for the purposes of this sub-clause:

Provided further that the provisions of the first proviso shall apply only in a case where the amount of consideration referred to therein, or a part thereof, has been paid by way of an account payee cheque or an account payee bank draft or by use of electronic clearing system through a bank account, on or before the date of agreement for transfer of such immovable property:

Provided also that where the stamp duty value of immovable property is disputed by the assessee on grounds mentioned in sub-section (2) of section 50C, the Assessing Officer may refer the valuation of such property to a Valuation Officer, and the provisions of section 50C and sub-section (15) of section 155 shall, as far as may be, apply in relation to the stamp duty value of such property for the purpose of this sub-clause as they apply for valuation of capital asset under those sections;

(c) any property, other than immovable property,—

(A) without consideration, the aggregate fair market value of which exceeds fifty thousand rupees, the whole of the aggregate fair market value of such property;

(B) for a consideration which is less than the aggregate fair market value of the property by an amount exceeding fifty thousand rupees, the aggregate fair market value of such property as exceeds such consideration:

Provided that this clause shall not apply to any sum of money or any property received—

(I) from any relative; or

(II) on the occasion of the marriage of the individual; or

(III) under a will or by way of inheritance; or

(IV) in contemplation of death of the payer or donor, as the case may be; or

(V) from any local authority as defined in the *Explanation* to clause (20) of section 10; or

(VI) from any fund or foundation or university or other educational institution or hospital or other medical institution or any trust or institution referred to in clause (23C) of section 10; or

(VII) from or by any trust or institution registered under section 12A or section 12AA; or

(VIII) by any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or

(IX) by way of transaction not regarded as transfer under clause (i) or clause (vi) or clause (via) or clause (viaa) or clause (vib) or clause (vic) or clause (vica) or clause (vicb) or clause (vid) or clause (vii) of section 47; or

(X) from an individual by a trust created or established solely for the benefit of relative of the individual.

Explanation.—For the purposes of this clause, the expressions “assessable”, “fair market value”, “jewellery”, “property”, “relative” and “stamp duty value” shall have the same meanings as respectively assigned to them in the *Explanation* to clause (vii).’

Amendment of section 58.

30. In section 58 of the Income-tax Act, in sub-section (1A), for the word, brackets, figures and letter “sub-clause (iia)”, the words, brackets, figures and letters “sub-clauses (ia) and (iia)” shall be substituted with effect from the 1st day of April, 2018.

Amendment of section 71.

31. In section 71 of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

‘(3A) Notwithstanding anything contained in sub-section (1) or sub-section (2), where in respect of any assessment year, the net result of the computation under the head “Income from house property” is a loss and the assessee has income assessable under any other head of income, the assessee shall not be entitled to set off such loss, to the extent the amount of the loss exceeds two lakh rupees, against income under the other head.’

Substitution of new section for section 79.

Carry forward and set off of losses in case of certain companies.

32. For section 79 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2018, namely:—

“79. Notwithstanding anything contained in this Chapter, where a change in shareholding has taken place in a previous year,—

(a) in the case of a company not being a company in which the public are substantially interested and other than a company referred to in clause (b), no loss incurred in any year prior to the previous year shall be carried forward and set off against the income of the previous year, unless on the last day of the previous year, the shares of the company carrying not less than fifty-one per cent. of the voting power were beneficially held by persons who beneficially held shares of the company carrying not less than fifty-one per cent. of the voting power on the last day of the year or years in which the loss was incurred;

(b) in the case of a company, not being a company in which the public are substantially interested but being an eligible start-up as referred to in section 80-IAC, the loss incurred in any year prior to the previous year shall be carried forward and set off against the income of the previous year, if, all the shareholders of such company who held shares carrying voting power on the last day of the year or years in which the loss was incurred,—

(i) continue to hold those shares on the last day of such previous year; and

(ii) such loss has been incurred during the period of seven years beginning from the year in which such company is incorporated:

Provided that nothing contained in this section shall apply to a case where a change in the said voting power and shareholding takes place in a previous year consequent upon the death of a shareholder or on account of transfer of shares by way of gift to any relative of the shareholder making such gift:

Provided further that nothing contained in this section shall apply to any change in the shareholding of an Indian company which is a subsidiary of a foreign company as a result of amalgamation or demerger of a foreign company subject to the condition that fifty-one per cent. shareholders of the amalgamating or demerged foreign company continue to be the shareholders of the amalgamated or the resulting foreign company.”.

33. In section 80CCD of the Income-tax Act, in sub-section (1), in clause (b), for the words “ten per cent.”, the words “twenty per cent.” shall be substituted with effect from the 1st day of April, 2018. Amendment of section 80CCD.

34. In section 80CCG of the Income-tax Act, after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:— Amendment of section 80CCG.

“(5) Notwithstanding anything contained in sub-sections (1) to (4), no deduction under this section shall be allowed in respect of any assessment year commencing on or after the 1st day of April, 2018:

Provided that an assessee, who has acquired listed equity shares or listed units of an equity oriented fund in accordance with the scheme referred to in sub-section (1) and claimed deduction under this section for any assessment year commencing on or before the 1st day of April, 2017, shall be allowed deduction under this section till the assessment year commencing on the 1st day of April, 2019, if he is otherwise eligible to claim the deduction in accordance with the other provisions of this section.”.

35. In section 80G of the Income-tax Act, in sub-section (5D), for the words “ten thousand rupees”, the words “two thousand rupees” shall be substituted with effect from the 1st day of April, 2018. Amendment of section 80G.

36. In section 80-IAC of the Income-tax Act [as inserted by section 42 of the Finance Act, 2016], in sub-section (2), for the words “five years”, the words “seven years” shall be substituted with effect from the 1st day of April, 2018. Amendment of section 80-IAC.

37. In section 80-IBA of the Income-tax Act [as inserted by section 44 of the Finance Act, 2016], with effect from the 1st day of April, 2018,— Amendment of section 80-IBA.

(a) in sub-section (2),—

(i) in clause (b), for the words “three years”, the words “five years” shall be substituted;

(ii) in clauses (c) and (f), for the expression “built-up area” wherever they occur, the words “carpet area” shall be substituted;

(iii) the words “or within the distance, measured aerially, of twenty-five kilometres from the municipal limits of these cities” wherever they occur shall be omitted;

(b) in sub-section (6), for clause (a), the following clause shall be substituted, namely:—

“(a) “carpet area” shall have the same meaning as assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016.”.

16 of 2016.

Amendment of
section 87A.

38. In section 87A of the Income-tax Act, with effect from the 1st day of April, 2018,—

(a) for the words “five hundred thousand rupees”, the words “three hundred fifty thousand rupees” shall be substituted;

(b) for the words “five thousand rupees” [as substituted by section 46 of the Finance Act, 2016], the words “two thousand five hundred rupees” shall be substituted.

28 of 2016.

Amendment of
section 90.

39. In section 90 of the Income-tax Act, after *Explanation 3*, the following *Explanation* shall be inserted with effect from the 1st day of April, 2018, namely:—

“*Explanation 4*.—For the removal of doubts, it is hereby declared that where any term used in an agreement entered into under sub-section (1) is defined under the said agreement, the said term shall have the same meaning as assigned to it in the agreement; and where the term is not defined in the said agreement, but defined in the Act, it shall have the same meaning as assigned to it in the Act and explanation, if any, given to it by the Central Government.”.

Amendment of
section 90A.

40. In section 90A of the Income-tax Act, after *Explanation 3*, the following *Explanation* shall be inserted with effect from the 1st day of April, 2018, namely:—

“*Explanation 4*.—For the removal of doubts, it is hereby declared that where any term used in an agreement entered into under sub-section (1) is defined under the said agreement, the said term shall have the same meaning as assigned to it in the agreement; and where the term is not defined in the said agreement, but defined in the Act, it shall have the same meaning as assigned to it in the Act and explanation, if any, given to it by the Central Government.”.

Amendment of
section 92BA.

41. In section 92BA of the Income-tax Act, clause (i) shall be omitted.

Insertion of
new section
92CE.

42. After section 92CD of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Secondary
adjustment in
certain cases.

‘92CE. (1) Where a primary adjustment to transfer price,—

(i) has been made *suo motu* by the assessee in his return of income;

(ii) made by the Assessing Officer has been accepted by the assessee;

(iii) is determined by an advance pricing agreement entered into by the assessee under section 92CC;

(iv) is made as per the safe harbour rules framed under section 92CB; or

(v) is arising as a result of resolution of an assessment by way of the mutual agreement procedure under an agreement entered into under section 90 or section 90A for avoidance of double taxation,

the assessee shall make a secondary adjustment:

Provided that nothing contained in this section shall apply, if,—

(i) the amount of primary adjustment made in any previous year does not exceed one crore rupees; and

(ii) the primary adjustment is made in respect of an assessment year commencing on or before the 1st day of April, 2016.

(2) Where, as a result of primary adjustment to the transfer price, there is an increase in the total income or reduction in the loss, as the case may be, of the assessee, the excess money which is available with its associated enterprise, if not repatriated to India within the time as may be prescribed, shall be deemed to be an advance made by the assessee to such associated enterprise and the interest on such advance, shall be computed in such manner as may be prescribed.

(3) For the purposes of this section,—

(i) “associated enterprise” shall have the meaning assigned to it in sub-section (1) and sub-section (2) of section 92A;

(ii) “arm’s length price” shall have the meaning assigned to it in clause (ii) of section 92F;

(iii) “excess money” means the difference between the arm’s length price determined in primary adjustment and the price at which the international transaction has actually been undertaken;

(iv) “primary adjustment” to a transfer price, means the determination of transfer price in accordance with the arm’s length principle resulting in an increase in the total income or reduction in the loss, as the case may be, of the assessee;

(v) “secondary adjustment” means an adjustment in the books of account of the assessee and its associated enterprise to reflect that the actual allocation of profits between the assessee and its associated enterprise are consistent with the transfer price determined as a result of primary adjustment, thereby removing the imbalance between cash account and actual profit of the assessee.

43. After section 94A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

insertion of
new section
94B.

“94B. (1) Notwithstanding anything contained in this Act, where an Indian company, or a permanent establishment of a foreign company in India, being the borrower, incurs any expenditure by way of interest or of similar nature exceeding one crore rupees which is deductible in computing income chargeable under the head “Profits and gains of business or profession” in respect of any debt issued by a non-resident, being an associated enterprise of such borrower, the interest shall not be deductible in computation of income under the said head to the extent that it arises from excess interest, as specified in sub-section (2):

Limitation on
interest
deduction in
certain cases.

Provided that where the debt is issued by a lender which is not associated but an associated enterprise either provides an implicit or explicit guarantee to such lender or deposits a corresponding and matching amount of funds with the lender, such debt shall be deemed to have been issued by an associated enterprise.

(2) For the purposes of sub-section (1), the excess interest shall mean an amount of total interest paid or payable in excess of thirty per cent. of earnings before interest, taxes, depreciation and amortisation of the borrower in the previous year or interest paid or payable to associated enterprises for that previous year, whichever is less.

(3) Nothing contained in sub-section (1) shall apply to an Indian company or a permanent establishment of a foreign company which is engaged in the business of banking or insurance.

(4) Where for any assessment year, the interest expenditure is not wholly deducted against income under the head “Profits and gains of business or profession”, so much of the interest expenditure as has not been so deducted, shall be carried forward to the following assessment year or assessment years, and it shall be allowed as a deduction against the profits and gains, if any, of any business or profession carried on by it and assessable for that assessment year to the extent of maximum allowable interest expenditure in accordance with sub-section (2):

Provided that no interest expenditure shall be carried forward under this sub-section for more than eight assessment years immediately succeeding the assessment year for which the excess interest expenditure was first computed.

(5) For the purposes of this section, the expressions—

(i) “associated enterprise” shall have the meaning assigned to it in sub-section (1) and sub-section (2) of section 92A;

(ii) “debt” means any loan, financial instrument, finance lease, financial derivative, or any arrangement that gives rise to interest, discounts or other finance charges that are deductible in the computation of income chargeable under the head “Profits and gains of business or profession”;

(iii) “permanent establishment” includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.’

Amendment of
section
115BBDA.

44. In section 115BBDA of the Income-tax Act [as inserted by section 52 of the Finance Act, 2016], with effect from the 1st day of April, 2018,—

28 of 2016.

(i) in sub-section (1), for the words “an assessee, being an individual, a Hindu Undivided Family or a firm”, the words “a specified assessee” shall be substituted;

(ii) for sub-section (3), the following *Explanation* shall be substituted, namely:—

‘*Explanation.*—For the purposes of this section,—

(a) “dividend” shall have the meaning assigned to it in clause (22) of section 2 but shall not include sub-clause (e) thereof;

(b) “specified assessee” means a person other than,—

(i) a domestic company; or

(ii) a fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or

(iii) a trust or institution registered under section 12A or section 12AA.’

Insertion of
new section
115 BBG.

45. After section 115BBF of the Income-tax Act [as inserted by section 54 of the Finance Act, 2016], the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

28 of 2016.

Tax on
income from
transfer of
carbon
credits.

‘115 BBG. (1) Where the total income of an assessee includes any income by way of transfer of carbon credits, the income-tax payable shall be the aggregate of—

(a) the amount of income-tax calculated on the income by way of transfer of carbon credits, at the rate of ten per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the amount of income referred to in clause (a).

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing his income referred to in clause (a) of sub-section (1).

Explanation.—For the purposes of this section, “carbon credit” in respect of one unit shall mean reduction of one tonne of carbon dioxide emissions or emissions of its equivalent gases which is validated by the United Nations Framework on Climate Change and which can be traded in market at its prevailing market price.’

46. In section 115JAA of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of
section
115JAA.

(a) in sub-section (2A), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where the amount of tax credit in respect of any income-tax paid in any country or specified territory outside India, under section 90 or section 90A or section 91, allowed against the tax payable under the provisions of sub-section (1) of section 115JB exceeds the amount of such tax credit admissible against the tax payable by the assessee on its income in accordance with the other provisions of this Act, then, while computing the amount of credit under this sub-section, such excess amount shall be ignored.”;

(b) in sub-section (3A), for the words “tenth assessment year”, the words “fifteenth assessment year” shall be substituted.

47. In section 115JB of the Income-tax Act,—

Amendment of
section 115JB.

(i) in sub-section (2),—

(a) for the words “profit and loss account” wherever they occur, the words “statement of profit and loss” shall be substituted;

(b) for the words and figures “the Companies Act, 1956” wherever they occur, the words and figures “the Companies Act, 2013” shall be substituted;

(c) in clause (a), for the words and figures “Part II of Schedule VI”, the word and figures “Schedule III” shall be substituted;

(d) in clause (b), for the words, brackets and figures “proviso to sub-section (2) of section 211”, the words, brackets and figures “second proviso to sub-section (1) of section 129” shall be substituted;

(e) in the first proviso, for the word and figures “section 210”, the word and figures “section 129” shall be substituted;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) For a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015, the book profit as computed in accordance with *Explanation 1* to sub-section (2) shall be further—

(a) increased by all amounts credited to other comprehensive income in the statement of profit and loss under the head “Items that will not be re-classified to profit or loss”;

(b) decreased by all amounts debited to other comprehensive income in the statement of profit and loss under the head “Items that will not be re-classified to profit or loss”;

(c) increased by amounts or aggregate of the amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standards 10;

(d) decreased by all amounts or aggregate of the amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standards 10;

1 of 1956.
18 of 2013.

Provided that nothing contained in clause (a) or clause (b) shall apply to the amount credited or debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss" in respect of—

(i) revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38; or

(ii) gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with the Indian Accounting Standards 109;

Provided further that the book profit of the previous year in which the asset or investment referred to in the first proviso is retired, disposed, realised or otherwise transferred shall be increased or decreased, as the case may be, by the amount or the aggregate of the amounts referred to in the first proviso for the previous year or any of the preceding previous years and relatable to such asset or investment.

(2B) In the case of a resulting company, where the property and the liabilities of the undertaking or undertakings being received by it are recorded at values different from values appearing in the books of account of the demerged company immediately before the demerger, any change in such value shall be ignored for the purpose of computation of book profit of the resulting company under this section.

(2C) For a company referred to in sub-section (2A), the book profit of the year of convergence and each of the following four previous years, shall be further increased or decreased, as the case may be, by one-fifth of the transition amount:

Provided that the book profit of the previous year in which the asset or investment referred to in sub-clauses (B) to (E) of clause (iii) of the *Explanation* is retired, disposed, realised or otherwise transferred, shall be increased or decreased, as the case may be, by the amount or the aggregate of the amounts referred to in the said sub-clauses relatable to such asset or investment:

Provided further that the book profit of the previous year in which the foreign operation referred to in sub-clause (F) of clause (iii) of the *Explanation* is disposed or otherwise transferred, shall be increased or decreased, as the case may be, by the amount or the aggregate of the amounts referred to in the said sub-clauses relatable to such foreign operations.

Explanation.—For the purposes of this sub-section, the expression—

(i) "year of convergence" means the previous year within which the convergence date falls;

(ii) "convergence date" means the first day of the first Indian Accounting Standards reporting period as defined in the Indian Accounting Standards 101;

(iii) "transition amount" means the amount or the aggregate of the amounts adjusted in the other equity (excluding capital reserve and securities premium reserve) on the convergence date but not including the following:—

(A) amount or aggregate of the amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently re-classified to the profit or loss;

(B) revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date;

(C) gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with the Indian Accounting Standards 109 adjusted on the convergence date;

(D) adjustments relating to items of property, plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date;

(E) adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standards 101 on the convergence date; and

(F) adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standards 101 on the convergence date.’;

(iii) in *Explanation 1*,—

(a) for the words “net profit”, the word “profit” shall be substituted;

(b) for the words “profit and loss account” wherever they occur, the words “statement of profit and loss” shall be substituted;

(c) in clause (k), for the words “profit or loss account”, the words “statement of profit and loss” shall be substituted;

(iv) in *Explanation 3*,—

1 of 1956.
18 of 2013.

(a) for the words, brackets and figures “proviso to sub-section (2) of section 211 of the Companies Act, 1956”, the words, brackets and figures “second proviso to sub-section (1) of section 129 of the Companies Act, 2013” shall be substituted;

(b) for the words “profit and loss account”, the words “statement of profit and loss” shall be substituted;

1 of 1956.
18 of 2013

(c) for the words and figures “Part II and Part III of Schedule VI to the Companies Act, 1956”, the words and figures “Schedule III to the Companies Act, 2013” shall be substituted.

48. In section 115JD of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of
section 115JD.

(a) in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that where the amount of tax credit in respect of any income-tax paid in any country or specified territory outside India under section 90 or section 90A or section 91, allowed against the alternate minimum tax payable, exceeds the amount of the tax credit admissible against the regular income-tax payable by the assessee, then, while computing the amount of credit under this sub-section, such excess amount shall be ignored.”;

(b) in sub-section (4), for the words “tenth assessment year”, the words “fifteenth assessment year” shall be substituted.

49. In section 119 of the Income-tax Act, in sub-section (2), in clause (a), after the figures “271”, the figures and letters “271C, 271CA” shall be inserted.

Amendment of
section 119.

Amendment of
section 132.

50. In section 132 of the Income-tax Act,—

(i) in sub-section (1), after the fourth proviso, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the reason to believe, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.”;

(ii) in sub-section (1A), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1975, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the reason to suspect, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.”;

(iii) after sub-section (9A), the following sub-sections shall be inserted, namely:—

“(9B) Where, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, the authorised officer, for reasons to be recorded in writing, is satisfied that for the purpose of protecting the interest of revenue, it is necessary so to do, he may with the previous approval of the Principal Director General or Director General or the Principal Director or Director, by order in writing, attach provisionally any property belonging to the assessee, and for the said purposes, the provisions of the Second Schedule shall, *mutatis mutandis*, apply.

(9C) Every provisional attachment made under sub-section (9B) shall cease to have effect after the expiry of a period of six months from the date of the order referred to in sub-section (9B).

(9D) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to a Valuation Officer referred to in section 142A, who shall estimate the fair market value of the property in the manner provided under that section and submit a report of the estimate to the said officer within a period of sixty days from the date of receipt of such reference.”;

(iv) for *Explanation 1*, the following *Explanation* shall be substituted, namely:—

“*Explanation 1.*—For the purposes of sub-sections (9A), (9B) and (9D), with respect to “execution of an authorisation for search”, the provisions of sub-section (2) of section 153B shall apply.”.

Amendment of
section 132A.

51. In section 132A of the Income-tax Act, in sub-section (1), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1975, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the reason to believe, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.”.

52. In section 133 of the Income-tax Act,—

Amendment of
section 133.

(i) in the first proviso, for the words “and the Principal Commissioner or Commissioner”, the words “or the Principal Commissioner or Commissioner or the Joint Director or Deputy Director or Assistant Director” shall be substituted;

(ii) in the second proviso, after the words “Director or Principal Commissioner or Commissioner”, the words “, other than the Joint Director or Deputy Director or Assistant Director,” shall be inserted.

53. In section 133A of the Income-tax Act, in sub-section (1),—

Amendment of
section 133A.

(i) in the long line, for the portion beginning with “at which a business or profession” and ending with “such business or profession—”, the following shall be substituted, namely:—

“at which a business or profession or an activity for charitable purpose is carried on, whether such place be the principal place or not of such business or profession or of such activity for charitable purpose, and require any proprietor, trustee, employee or any other person who may at that time and place be attending in any manner to, or helping in, the carrying on of such business or profession or such activity for charitable purpose—”;

(ii) in the *Explanation*, after the words “business or profession” wherever they occur, the words “or activity for charitable purpose” shall be inserted.

54. In section 133C of the Income-tax Act, after sub-section (2) and before the *Explanation*, the following sub-section shall be inserted, namely:—

Amendment of
section 133C.

“(3) The Board may make a scheme for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer.”.

55. In section 139 of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of
section 139.

(i) in sub-section (4C),—

(I) after clause (c), the following clause shall be inserted, namely:—

“(ca) person referred to in clause (23AAA) of section 10;”;

(II) after clause (eb), the following clauses shall be inserted, namely:—

“(eba) Investor Protection Fund referred to in clause (23EC) or clause (23ED) of section 10;

(ebb) Core Settlement Guarantee Fund referred to in clause (23EE) of section 10;”;

(III) after clause (f), the following clause shall be inserted, namely:—

“(fa) Board or Authority referred to in clause (29A) of section 10;”;

(IV) in the long line occurring after clause (h), after the words “association or institution,”, the words “person or” shall be inserted;

(ii) in sub-section (5) [as substituted by section 67 of the Finance Act, 2016], the words “the expiry of one year from” shall be omitted.

28 of 2016.

56. After section 139A of the Income-tax Act, the following section shall be inserted, namely:—

Insertion of
new section
139AA.

“139AA. (1) Every person who is eligible to obtain Aadhaar number shall, on or after the 1st day of July, 2017, quote Aadhaar number—

Quoting of
Aadhaar
number.

(i) in the application form for allotment of permanent account number;

(ii) in the return of income:

Provided that where the person does not possess the Aadhaar number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for permanent account number or, as the case may be, in the return of income furnished by him.

(2) Every person who has been allotted permanent account number as on the 1st day of July, 2017, and who is eligible to obtain Aadhaar number, shall intimate his Aadhaar number to such authority in such form and manner as may be prescribed, on or before a date to be notified by the Central Government in the Official Gazette:

Provided that in case of failure to intimate the Aadhaar number, the permanent account number allotted to the person shall be deemed to be invalid and the other provisions of this Act shall apply, as if the person had not applied for allotment of permanent account number.

(3) The provisions of this section shall not apply to such person or class or classes of persons or any State or part of any State, as may be notified by the Central Government in this behalf, in the Official Gazette.

Explanation.—For the purposes of this section, the expressions—

(i) "Aadhaar number", "Enrolment" and "resident" shall have the same meanings respectively assigned to them in clauses (a), (m) and (v) of section 2 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016;

18 of 2016.

(ii) "Enrolment ID" means a 28 digit Enrolment Identification Number issued to a resident at the time of enrolment.

Amendment
of section
140A.

57. In section 140A of the Income-tax Act, with effect from the 1st day of April, 2018,—

(i) in sub-section (1),—

(a) in the long line,—

(A) after the words "together with interest", the words "and fee" shall be inserted;

(B) for the words "and interest", the words ", interest and fee" shall be substituted;

(b) in the *Explanation*, for the words "and interest as aforesaid, the amount so paid shall first be adjusted towards", the words ", interest and fee as aforesaid, the amount so paid shall first be adjusted towards the fee payable and thereafter towards" shall be substituted;

(ii) in sub-section (3), for the words "or interest or both" at both the places where they occur, the words ", interest or fee" shall be substituted.

Amendment of
section 143.

58. In section 143 of the Income-tax Act,—

(a) in sub-section (1), with effect from the 1st day of April, 2018,—

(i) in clause (b), for the words "and interest", the words ", interest and fee" shall be substituted;

(ii) in clause (c),—

(A) for the words "and interest", the words ", interest and fee" shall be substituted;

(B) for the words "or interest", the words ", interest or fee" shall be substituted;

(iii) in the first proviso, for the words “or interest”, the words “, interest or fee” shall be substituted;

28 of 2016.

(b) for sub-section (1D) [as substituted by section 68 of the Finance Act, 2016], the following shall be substituted, namely:—

“(1D) Notwithstanding anything contained in sub-section (1), the processing of a return shall not be necessary, where a notice has been issued to the assessee under sub-section (2):

Provided that the provisions of this sub-section shall not apply to any return furnished for the assessment year commencing on or after the 1st day of April, 2017.”.

(c) in sub-section (3), for the portion beginning with the words “On the day specified in the notice” and ending with the words, brackets and letters “issued under clause (ii) of”, the words “On the day specified in the notice issued under” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of June, 2016.

59. In section 153 of the Income-tax Act,—

Amendment of
section 153.

(i) in sub-section (1), the following provisos shall be inserted, namely:—

‘Provided that in respect of an order of assessment relating to the assessment year commencing on the 1st day of April, 2018, the provisions of this sub-section shall have effect, as if for the words “twenty-one months”, the words “eighteen months” had been substituted:

Provided further that in respect of an order of assessment relating to the assessment year commencing on or after the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “twenty-one months”, the words “twelve months” had been substituted.’;

(ii) in sub-section (2), the following proviso shall be inserted, namely:—

‘Provided that where the notice under section 148 is served on or after the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “nine months”, the words “twelve months” had been substituted.’;

(iii) in sub-section (3), the following proviso shall be inserted, namely:—

‘Provided that where the order under section 254 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Principal Commissioner or Commissioner on or after the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “nine months”, the words “twelve months” had been substituted.’;

(iv) in sub-section (5), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“Provided further that where an order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 requires verification of any issue by way of submission of any document by the assessee or any other person or where an opportunity of being heard is to be provided to the assessee, the order giving effect to the said order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 shall be made within the time specified in sub-section (3).”;

(v) in sub-section (9), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“Provided that where a notice under sub-section (1) of section 142 or sub-section (2) of section 143 or section 148 has been issued prior to the 1st day of June, 2016 and the assessment or reassessment has not been completed by such date due to exclusion of time referred to in *Explanation 1*, such assessment or reassessment shall be completed in accordance with the provisions of this section as it stood immediately before its substitution by the Finance Act, 2016.”;

28 of 2016.

(vi) in *Explanation 1*, in the third proviso, the figures and letter “153B,” shall be omitted.

Amendment of
section 153A.

60. In section 153A of the Income-tax Act, in sub-section (1),—

(i) in clause (a), first proviso and the second proviso, after the words “six assessment years” wherever they occur, the words “and for the relevant assessment year or years” shall be inserted;

(ii) in clause (b), after the words “requisition is made”, the words “and of the relevant assessment year or years” shall be inserted;

(iii) in the third proviso, after the words “requisition is made”, the words “and for the relevant assessment year or years” shall be inserted;

(iv) after the third proviso, the following shall be inserted, namely:—

“Provided also that no notice for assessment or reassessment shall be issued by the Assessing Officer for the relevant assessment year or years unless—

(a) the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income, represented in the form of asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more in the relevant assessment year or in aggregate in the relevant assessment years;

(b) the income referred to in clause (a) or part thereof has escaped assessment for such year or years; and

(c) the search under section 132 is initiated or requisition under section 132A is made on or after the 1st day of April 2017.

Explanation 1.—For the purposes of this sub-section, the expression “relevant assessment year” shall mean an assessment year preceding the assessment year relevant to the previous year in which search is conducted or requisition is made which falls beyond six assessment years but not later than ten assessment years from the end of the assessment year relevant to the previous year in which search is conducted or requisition is made.

Explanation 2.—For the purposes of the fourth proviso, “asset” shall include immovable property being land or building or both, shares and securities, loans and advances, deposits in bank account.’

Amendment of
section 153B.

61. In section 153B of the Income-tax Act,—

(a) in sub-section (1),—

(i) in clause (a), after the words “six assessment years”, the words “and for the relevant assessment year or years” shall be inserted;

(ii) for the second and third provisos, the following provisos shall be substituted, namely:—

“Provided further that in the case where the last of the authorisations for search under section 132 or for requisition under section 132A was

executed during the financial year commencing on the 1st day of April, 2018,—

(i) the provisions of clause (a) or clause (b) of this sub-section shall have effect, as if for the words “twenty-one months”, the words “eighteen months” had been substituted;

(ii) the period of limitation for making the assessment or reassessment in case of other person referred to in section 153C, shall be the period of eighteen months from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed or twelve months from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later:

Provided also that in the case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed during the financial year commencing on or after the 1st day of April, 2019,—

(i) the provisions of clause (a) or clause (b) of this sub-section shall have effect, as if for the words “twenty-one months”, the words “twelve months” had been substituted;

(ii) the period of limitation for making the assessment or reassessment in case of other person referred to in section 153C, shall be the period of twelve months from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed or twelve months from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later:

Provided also that in case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed and during the course of the proceedings for the assessment or reassessment of total income, a reference under sub-section (1) of section 92CA is made, the period available for making an order of assessment or reassessment shall be extended by twelve months:

Provided also that in case where during the course of the proceedings for the assessment or reassessment of total income in case of other person referred to in section 153C, a reference under sub-section (1) of section 92CA is made, the period available for making an order of assessment or reassessment in case of such other person shall be extended by twelve months.’;

(b) in sub-section (3), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“Provided that where a notice under section 153A or section 153C has been issued prior to the 1st day of June, 2016 and the assessment has not been completed by such date due to exclusion of time referred to in the *Explanation*, such assessment shall be completed in accordance with the provisions of this section as it stood immediately before its substitution by the Finance Act, 2016.”;

(c) in the *Explanation*, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that where a proceeding before the Settlement Commission abates under section 245HA, the period of limitation available under this section to the Assessing Officer for making an order of assessment or reassessment, as the case may be, shall, after the exclusion of the period under sub-section (4) of section 245HA, be not less than one year; and where such period of limitation is less than one year, it shall be deemed to have been extended to one year.”.

Amendment of
section 153C.

62. In section 153C of the Income-tax Act, in sub-section (1),—

(a) in the long line, after the words “total income of such other person”, the words “for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and” shall be inserted;

(b) in the second proviso, after the words “requisition is made”, the words, brackets, figures and letter “and for the relevant assessment year or years as referred to in sub-section (1) of section 153A” shall be inserted.

Amendment of
section 155.

63. In section 155 of the Income-tax Act, after sub-section (14), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(14A) Where in the assessment for any previous year or in any intimation or deemed intimation under sub-section (1) of section 143 for any previous year, credit for income-tax paid in any country outside India or a specified territory outside India referred to in section 90, section 90A or section 91 has not been given on the ground that the payment of such tax was under dispute, and if subsequently such dispute is settled; and the assessee, within six months from the end of the month in which the dispute is settled, furnishes to the Assessing Officer evidence of settlement of dispute and evidence of payment of such tax along with an undertaking that no credit in respect of such amount has directly or indirectly been claimed or shall be claimed for any other assessment year, the Assessing Officer shall amend the order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, as the case may be, and the provisions of section 154 shall, so far as may be, apply thereto:

Provided that the credit of tax which was under dispute shall be allowed for the year in which such income is offered to tax or assessed to tax in India.”.

Insertion of
new section
194-IB.

Payment of
rent by certain
individuals or
Hindu
undivided
family.

64. After section 194-IA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2017, namely:—

‘194-IB. (1) Any person, being an individual or a Hindu undivided family (other than those referred to in the second proviso to section 194-I), responsible for paying to a resident any income by way of rent exceeding fifty thousand rupees for a month or part of a month during the previous year, shall deduct an amount equal to five per cent. of such income as income-tax thereon.

(2) The income-tax referred to in sub-section (1) shall be deducted on such income at the time of credit of rent, for the last month of the previous year or the last month of tenancy, if the property is vacated during the year, as the case may be, to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier.

(3) The provisions of section 203A shall not apply to a person required to deduct tax in accordance with the provisions of this section.

(4) In a case where the tax is required to be deducted as per the provisions of section 206AA, such deduction shall not exceed the amount of rent payable for the last month of the previous year or the last month of the tenancy, as the case may be.

Explanation.—For the purposes of this section, “rent” means any payment, by whatever name called, under any lease, sub-lease, tenancy or any other agreement or arrangement for the use of any land or building or both.’

65. After section 194-IB of the Income-tax Act as so inserted, the following section shall be inserted, namely:—

Insertion of new section 194-IC.

Payment under specified agreement.

“194-IC. Notwithstanding anything contained in section 194-IA, any person responsible for paying to a resident any sum by way of consideration, not being consideration in kind, under the agreement referred to in sub-section (5A) of section 45, shall at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to ten per cent. of such sum as income-tax thereon.”

66. In section 194J of the Income-tax Act, after the third proviso and before the *Explanation*, the following proviso shall be inserted with effect from the 1st day of June, 2017, namely:—

Amendment of section 194J.

‘Provided also that the provisions of this section shall have effect, as if for the words “ten per cent.”, the words “two per cent.” had been substituted in the case of a payee, engaged only in the business of operation of call centre.’

67. In section 194LA of the Income-tax Act, after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

Amendment of section 194LA.

“Provided further that no deduction shall be made under this section where such payment is made in respect of any award or agreement which has been exempted from levy of income-tax under section 96 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.”

30 of 2013.

68. In section 194LC of the Income-tax Act, in sub-section (2),—

Amendment of section 194LC.

(a) in clause (i), with effect from the 1st day of April, 2018,—

(A) in sub-clauses (a) and (c), for the figures, letters and words “1st day of July, 2017”, the figures, letters and words “1st day of July, 2020” shall be substituted;

(B) in the long line, for the word “and”, the word “or” shall be substituted;

(b) after clause (i), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2016, namely:—

“(ia) in respect of monies borrowed by it from a source outside India by way of issue of rupee denominated bond before the 1st day of July, 2020, and”.

69. In section 194LD of the Income-tax Act, in sub-section (2), for the figures, letters and words “1st day of July, 2017”, the figures, letters and words “1st day of July, 2020” shall be substituted with effect from the 1st day of April, 2018.

Amendment of section 194LD.

70. In section 197A of the Income-tax Act, with effect from the 1st day of June, 2017,—

Amendment of section 197A.

(a) in sub-section (1A), after the word, figures and letter “section 194A” at both the places where they occur, the words, figures and letter “or section 194D” shall be inserted;

(b) in sub-section (1C), after the word, figures and letter “section 194A” at both the places where they occur, the words, figures and letter “or section 194D” shall be inserted.

Amendment of
section 204.

71. In section 204 of the Income-tax Act, after clause (iia), the following clause shall be inserted, namely:—

“(iib) in the case of furnishing of information relating to payment to a non-resident, not being a company, or to a foreign company, of any sum, whether or not chargeable under the provisions of this Act, the payer himself, or, if the payer is a company, the company itself including the principal officer thereof;”.

Amendment of
section 206C.

72. In section 206C of the Income-tax Act,—

(a) sub-section (1D) shall be omitted;

(b) sub-section (1E) shall be omitted;

(c) in sub-sections (2), (3), (3A) and sub-section (9), the words, brackets, figure and letter “or sub-section (1D)” wherever they occur, shall be omitted;

(d) in sub-section (6A), in the first proviso, the words, brackets, figure and letter “, other than a person referred to in sub-section (1D),” shall be omitted;

(e) in sub-section (7), in the proviso, the words, brackets, figure and letter “, other than a person referred to in sub-section (1D),” shall be omitted;

(f) in the *Explanation* occurring after sub-section (11),—

(A) in clause (aa),—

(I) sub-clause (ii) shall be omitted;

(II) after sub-clause (ii), the following sub-clause shall be inserted, namely:—

“(iii) sub-section (1F) means a person who obtains in any sale, goods of the nature specified in the said sub-section, but does not include,—

(A) the Central Government, a State Government and an embassy, a High Commission, legation, commission, consulate and the trade representation of a foreign State; or

(B) a local authority as defined in *Explanation* to clause (20) of section 10; or

(C) a public sector company which is engaged in the business of carrying passengers.”;

(B) clause (ab) shall be omitted.

(C) in clause (c), for the words, brackets, figures and letters “or sub section (1D) are sold or services referred to in sub-section (1D) are provided”, the words “are sold” shall be substituted.

Insertion of
new section
206CC.

73. After section 206CB of the Income-tax Act, the following section shall be inserted, namely:—

Requirement to
furnish
Permanent
Account
Number by
collectee.

‘206CC. (1) Notwithstanding anything contained in any other provisions of this Act, any person paying any sum or amount, on which tax is collectible at source under Chapter XVII-BB (herein referred to as collectee) shall furnish his Permanent Account Number to the person responsible for collecting such tax (herein referred to as collector), failing which tax shall be collected at the higher of the following rates, namely:—

(i) at twice the rate specified in the relevant provision of this Act; or

(ii) at the rate of five per cent.

(2) No declaration under sub-section (1A) of section 206C shall be valid unless the person furnishes his Permanent Account Number in such declaration.

(3) In case any declaration becomes invalid under sub-section (2), the collector shall collect the tax at source in accordance with the provisions of sub-section (1).

(4) No certificate under sub-section (9) of section 206C shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

(5) The collectee shall furnish his Permanent Account Number to the collector and both shall indicate the same in all the correspondence, bills, vouchers and other documents which are sent to each other.

(6) Where the Permanent Account Number provided to the collector is invalid or does not belong to the collectee, it shall be deemed that the collectee has not furnished his Permanent Account Number to the collector and the provisions of sub-section (1) shall apply accordingly.

(7) The provisions of this section shall not apply to a non-resident who does not have permanent establishment in India.

Explanation.—For the purposes of this sub-section, the expression “permanent establishment” includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.’

74. In section 211 of the Income-tax Act, in sub-section (1), in clause (b), for the words, figures and letters “an eligible assessee in respect of an eligible business referred to in section 44AD”, the words, brackets, figures and letters “an assessee who declares profits and gains in accordance with the provisions of sub-section (1) of section 44AD or sub-section (1) of section 44ADA, as the case may be” shall be substituted.

Amendment
of section
211.

75. In section 234C of the Income-tax Act, in sub-section (1),—

Amendment
of section
234C.

(i) in clause (a), for the words, figures and letters “an eligible assessee in respect of the eligible business referred to in section 44AD”, the words, brackets and letter “the assessee referred to in clause (b)” shall be substituted;

(ii) in clause (b), for the words, figures and letters “an eligible assessee in respect of the eligible business referred to in section 44AD”, the words, brackets, figures and letters “an assessee who declares profits and gains in accordance with the provisions of sub-section (1) of section 44AD or sub-section (1) of section 44ADA, as the case may be” shall be substituted;

(iii) in the first proviso,—

(A) in clause (c), for the words “first time,” occurring at the end, the words “first time; or” shall be substituted;

(B) after clause (c) and before the long line, the following clause shall be inserted, namely:—

“(d) income of the nature referred to in sub-section (1) of section 115BBDA,”;

(C) in the long line, after the words, brackets and letter “or clause (c)”, the words, brackets and letter “or clause (d)” shall be inserted.

76. After section 234E of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Insertion of
new section
234F.
Fee for default
in furnishing
return of
income.

“234F. (1) Without prejudice to the provisions of this Act, where a person required to furnish a return of income under section 139, fails to do so within the time prescribed in sub-section (1) of the said section, he shall pay, by way of fee, a sum of,—

(a) five thousand rupees, if the return is furnished on or before the 31st day of December of the assessment year;

(b) ten thousand rupees in any other case:

Provided that if the total income of the person does not exceed five lakh rupees, the fee payable under this section shall not exceed one thousand rupees.

(2) The provisions of this section shall apply in respect of return of income required to be furnished for the assessment year commencing on or after the 1st day of April, 2018.”.

Insertion of
new section
241A.

77. After section 241 of the Income-tax Act [as it stood immediately before its omission by section 81 of the Finance Act, 2001], the following section shall be inserted, namely:—

14 of 2001.

Withholding
of refund in
certain cases.

“241A. For every assessment year commencing on or after the 1st day of April, 2017, where refund of any amount becomes due to the assessee under the provisions of sub-section (1) of section 143 and the Assessing Officer is of the opinion, having regard to the fact that a notice has been issued under sub-section (2) of section 143 in respect of such return, that the grant of the refund is likely to adversely affect the revenue, he may, for reasons to be recorded in writing and with the previous approval of the Principal Commissioner or Commissioner, as the case may be, withhold the refund up to the date on which the assessment is made.”.

Amendment of
section 244A.

78. In section 244A of the Income-tax Act,—

(i) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(1B) Where refund of any amount becomes due to the deductor in respect of any amount paid to the credit of the Central Government under Chapter XVII-B, such deductor shall be entitled to receive, in addition to the said amount, simple interest thereon calculated at the rate of one-half per cent. for every month or part of a month comprised in the period, from the date on which—

(a) claim for refund is made in the prescribed form; or

(b) tax is paid, where refund arises on account of giving effect to an order under section 250 or section 254 or section 260 or section 262,

to the date on which the refund is granted.”;

(ii) in sub-section (2),—

(a) after the words “to the assessee”, the words “or the deductor, as the case may be,” shall be inserted;

(b) after the word, brackets, figure and letter “or (1A)”, the word, brackets, figure and letter “or (1B)” shall be inserted.

Amendment of
section 245A.

79. In section 245A of the Income-tax Act, in clause (b), in the *Explanation*, in clause (iv), for the words “two years from the end of the relevant assessment year”, the words, brackets and figures “the time specified for making assessment under sub-section (1) of section 153” shall be substituted.

Amendment of
section 245N.

80. In section 245N of the Income-tax Act, for clause (b), the following clause shall be substituted, namely:—

“(b) “applicant” means—

(A) any person who—

(I) is a non-resident referred to in sub-clause (i) of clause (a); or

(II) is a resident referred to in sub-clause (ii) of clause (a); or

(III) is a resident referred to in sub-clause (iia) of clause (a) falling within any such class or category of persons as the Central Government may, by notification in the Official Gazette, specify; or

(IV) is a resident falling within any such class or category of persons as the Central Government may, by notification in the Official Gazette, specify in this behalf; or

(V) is referred to in sub-clause (iv) of clause (a),

and makes an application under sub-section (I) of section 245Q;

52 of 1962. (B) an applicant as defined in clause (c) of section 28E of the Customs Act, 1962;

1 of 1944. (C) an applicant as defined in clause (c) of section 23A of the Central Excise Act, 1944;

32 of 1994. (D) an applicant as defined in clause (b) of section 96A of the Finance Act, 1994;

81. In section 245-O of the Income-tax Act,—

Amendment of
section 245-O.

(a) in sub-section (3),—

(i) in clause (a), after the words “a Judge of the Supreme Court”, the words “or the Chief Justice of a High Court or for at least seven years a Judge of a High Court” shall be inserted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) a revenue Member—

(i) from the Indian Revenue Service, who is, or is qualified to be, a Member of the Board; or

(ii) from the Indian Customs and Central Excise Service, who is, or is qualified to be, a Member of the Central Board of Excise and Customs,

on the date of occurrence of vacancy;”;

(iii) in clause (d), after the words “Government of India”, the words “on the date of occurrence of vacancy” shall be inserted;

(b) after sub-section (6), the following sub-sections shall be inserted, namely:—

“(6A) In the event of the occurrence of any vacancy in the office of the Chairman by reason of his death, resignation or otherwise, the senior-most Vice-chairman shall act as the Chairman until the date on which a new Chairman, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.

(6B) In case the Chairman is unable to discharge his functions owing to absence, illness or any other cause, the senior-most Vice-chairman shall discharge the functions of the Chairman until the date on which the Chairman resumes his duties.”.

82. In section 245Q of the Income-tax Act, in sub-section (I), after the words “advance ruling under this Chapter”, the words, figures and letters “or under Chapter V of the Customs Act, 1962 or under Chapter IIIA of the Central Excise Act, 1944 or under Chapter VA of the Finance Act, 1994” shall be inserted.

Amendment of
section 245Q.

52 of 1962.
1 of 1944.
32 of 1994.

83. In section 253 of the Income-tax Act, in sub-section (I), in clause (f), after the words “authority under”, the words, brackets and figures “sub-clause (iv) or sub-clause (v) or” shall be inserted.

Amendment of
section 253.

Insertion of
new section
269ST.
Mode of
undertaking
transactions.

84. After section 269SS of the Income-tax Act, the following section shall be inserted, namely:—

‘269ST. No person shall receive an amount of two lakh rupees or more—

(a) in aggregate from a person in a day; or

(b) in respect of a single transaction; or

(c) in respect of transactions relating to one event or occasion from a person,

otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account:

Provided that the provisions of this section shall not apply to—

(i) any receipt by—

(a) Government;

(b) any banking company, post office savings bank or co-operative bank;

(ii) transactions of the nature referred to in section 269SS;

(iii) such other persons or class of persons or receipts, which the Central Government may, by notification in the Official Gazette, specify.

Explanation.—For the purposes of this section,—

(a) “banking company” shall have the same meaning as assigned to it in clause (i) of the *Explanation* to section 269SS;

(b) “co-operative bank” shall have the same meaning as assigned to it in clause (ii) of the *Explanation* to section 269SS.’.

Insertion of
new section
271DA.

Penalty for
failure to
comply with
provisions of
section
269ST.

85. After section 271D of the Income-tax Act, the following section shall be inserted, namely:—

“271DA. (1) If a person receives any sum in contravention of the provisions of section 269ST, he shall be liable to pay, by way of penalty, a sum equal to the amount of such receipt:

Provided that no penalty shall be imposable if such person proves that there were good and sufficient reasons for the contravention.

(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner.”.

Amendment of
section 271F.

86. In section 271F of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April, 2018, namely:—

“Provided that nothing contained in this section shall apply to and in relation to the return of income required to be furnished for any assessment year commencing on or after the 1st day of April, 2018.”.

Insertion of
new section
271J.

Penalty for
furnishing
incorrect
information in
reports or
certificates.

87. After section 271-I of the Income-tax Act, the following section shall be inserted, namely:—

‘271J. Without prejudice to the provisions of this Act, where the Assessing Officer or the Commissioner (Appeals), in the course of any proceedings under this Act, finds that an accountant or a merchant banker or a registered valuer has furnished incorrect information in any report or certificate furnished under any provision of this Act or the rules made thereunder, the Assessing Officer or the Commissioner (Appeals) may direct that such accountant or merchant banker or registered valuer, as the case may be, shall pay, by way of penalty, a sum of ten thousand rupees for each such report or certificate.

Explanation.—For the purposes of this section,—

(a) “accountant” means an accountant referred to in the *Explanation* below sub-section (2) of section 288;

(b) “merchant banker” means Category I merchant banker registered with the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992;

27 of 1957. (c) "registered valuer" means a person defined in clause (aaa) of section 2 of the Wealth-tax Act, 1957.

88. In section 273B of the Income-tax Act, after the word, figures and letter "section 271-I," the word, figures and letter "section 271J," shall be inserted.

Amendment
of section
273B.

CHAPTER IV

INDIRECT TAXES

Customs

52 of 1962.

89. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 2,—

Amendment
of section 2.

(a) after clause (3), the following clause shall be inserted, namely:—

'(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;'

(b) in clause (13), for the words "customs airport", the words "customs airport, international courier terminal, foreign post office" shall be substituted;

(c) in clause (16), the words and figures "in the case of goods imported or to be exported by post, the entry referred to in section 82 or" shall be omitted;

(d) in clause (20), for the words "any owner", the words "any owner, beneficial owner" shall be substituted;

(e) after clause (20), the following clause shall be inserted, namely:—

'(20A) "foreign post office" means any post office appointed under clause (e) of sub-section (1) of section 7 to be a foreign post office;'

(f) in clause (26), for the words "any owner", the words "any owner, beneficial owner" shall be substituted;

(g) after clause (28), the following clause shall be inserted, namely:—

'(28A) "international courier terminal" means any place appointed under clause (f) of sub-section (1) of section 7 to be an international courier terminal;'

(h) after clause (30A), the following clause shall be inserted, namely:—

'(30B) "passenger name record information" means the records prepared by an operator of any aircraft or vessel or vehicle or his authorised agent for each journey booked by or on behalf of any passenger;'

90. In the Customs Act, in section 7, in sub-section (1), after clause (d), the following clauses shall be inserted, namely:—

Amendment of
section 7.

"(e) the post offices which alone shall be foreign post offices for the clearance of imported goods or export goods or any class of such goods;

(f) the places which alone shall be international courier terminals for the clearance of imported goods or export goods or any class of such goods."

91. In the Customs Act, in section 17, for sub-section (3), the following sub-section shall be substituted, namely:—

Amendment of
section 17.

"(3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information."

92. In the Customs Act, in section 27, in sub-section (2), in the first proviso, after clause (f), the following clause shall be inserted, namely:—

Amendment of
section 27.

"(g) the duty paid in excess by the importer before an order permitting clearance of goods for home consumption is made where—

(i) such excess payment of duty is evident from the bill of entry in the case of self-assessed bill of entry; or

(ii) the duty actually payable is reflected in the reassessed bill of entry in the case of reassessment."

Amendment of section 28E.	<p>93. In the Customs Act, in section 28E, for clause (e), the following clause shall be substituted, namely:—</p> <p>“(e) “Authority” means the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961;”.</p>	43 of 1961.
Substitution of new section for section 28F.	<p>94. In the Customs Act, for section 28F, the following section shall be substituted, namely:—</p> <p>“28F. (1) Subject to the provisions of this Act, the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 shall be the Authority for giving advance rulings for the purposes of this Act and the said Authority shall exercise the jurisdiction, powers and authority conferred on it by or under this Act:</p> <p>Provided that the Member from the Indian Revenue Service (Customs and Central Excise), who is qualified to be a Member of the Board, shall be the revenue Member of the Authority for the purposes of this Act.</p> <p>(2) On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent.”.</p>	43 of 1961.
Authority for Advance Rulings.		
Omission of section 28G.	95. In the Customs Act, section 28G shall be omitted.	
Amendment of section 28H.	96. In the Customs Act, in section 28H, in sub-section (3), for the words “two thousand five hundred rupees”, the words “ten thousand rupees” shall be substituted.	
Amendment of section 28-I.	97. In the Customs Act, in section 28-I, in sub-section (6), for the words “ninety days”, the words “six months” shall be substituted.	
Insertion of new section 30A.	98. In the Customs Act, after section 30, the following section shall be inserted, namely:—	
Passenger and crew arrival manifest and passenger name record information.	<p>“30A. (1) The person-in-charge of a conveyance that enters India from any place outside India or any other person as may be specified by the Central Government by notification in the Official Gazette, shall deliver to the proper officer—</p> <p>(i) the passenger and crew arrival manifest before arrival in the case of an aircraft or a vessel and upon arrival in the case of a vehicle; and</p> <p>(ii) the passenger name record information of arriving passengers,</p> <p>in such form, containing such particulars, in such manner and within such time, as may be prescribed.</p> <p>(2) Where the passenger and crew arrival manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the prescribed time and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or the other person referred to in sub-section (1) shall be liable to such penalty, not exceeding fifty thousand rupees, as may be prescribed.”.</p>	
Insertion of new section 41A.	99. In the Customs Act, after section 41, the following section shall be inserted, namely:—	
Passenger and crew departure manifest and passenger name record information.	<p>“41A. (1) The person-in-charge of a conveyance that departs from India to a place outside India or any other person as may be specified by the Central Government by notification in the Official Gazette, shall deliver to the proper officer—</p> <p>(i) the passenger and crew departure manifest; and</p> <p>(ii) the passenger name record information of departing passengers,</p> <p>in such form, containing such particulars, in such manner and within such time, as may be prescribed.</p> <p>(2) Where the passenger and crew departure manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the</p>	

prescribed time and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or the other person referred to in sub-section (1) shall be liable to such penalty, not exceeding fifty thousand rupees, as may be prescribed.”.

100. In the Customs Act, in section 46, for sub-section (3), the following sub-section shall be substituted, namely:—

Amendment of section 46.

“(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that a bill of entry may be presented within thirty days of the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.”.

101. In the Customs Act, in section 47, in sub-section (2), for the portion beginning with the words “Where the importer fails to pay” and ending with the words “in the Official Gazette”, the following shall be substituted, namely:—

Amendment of section 47.

“The importer shall pay the import duty—

(a) on the date of presentation of the bill of entry in the case of self-assessment; or

(b) within one day (excluding holidays) from the date on which the bill of entry is returned to him by the proper officer for payment of duty in the case of assessment, reassessment or provisional assessment; or

(c) in the case of deferred payment under the proviso to sub-section (1), from such due date as may be specified by rules made in this behalf,

and if he fails to pay the duty within the time so specified, he shall pay interest on the duty not paid or short-paid till the date of its payment, at such rate, not less than ten per cent. but not exceeding thirty-six per cent. per annum, as may be fixed by the Central Government, by notification in the Official Gazette.”.

102. In the Customs Act, for section 49, the following section shall be substituted, namely:—

Substitution of new section for section 49.

“49. Where,—

(a) in the case of any imported goods, whether dutiable or not, entered for home consumption, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be cleared within a reasonable time;

(b) in the case of any imported dutiable goods, entered for warehousing, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be removed for deposit in a warehouse within a reasonable time,

Storage of imported goods in warehouse pending clearance or removal.

the goods may pending clearance or removal, as the case may be, be permitted to be stored in a public warehouse for a period not exceeding thirty days:

Provided that the provisions of Chapter IX shall not apply to goods permitted to be stored in a public warehouse under this section:

Provided further that the Principal Commissioner of Customs or Commissioner of Customs may extend the period of storage for a further period not exceeding thirty days at a time.”.

Amendment of
section 69.

103. In the Customs Act, in section 69, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

“(a) a shipping bill or a bill of export or the form as prescribed under section 84 has been presented in respect of such goods;”.

Omission of
section 82

104. In the Customs Act, section 82 shall be omitted.

Amendment of
section 84.

105. In the Customs Act, in section 84, for clause (a), the following clause shall be substituted, namely:—

“(a) the form and manner in which an entry may be made in respect of goods imported or to be exported by post;”.

Amendment of
section 127B.

106. In the Customs Act, in section 127B, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Any person, other than an applicant referred to in sub-section (1), may also make an application to the Settlement Commission in respect of a show cause notice issued to him in a case relating to the applicant which has been settled or is pending before the Settlement Commission and such notice is pending before an adjudicating authority, in such manner and subject to such conditions, as may be specified by rules.”.

Amendment of
section 127C.

107. In the Customs Act, in section 127C, after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A) The Settlement Commission may, at any time within three months from the date of passing of the order under sub-section (5), amend such order to rectify any error apparent on the face of record, either *suo motu* or when such error is brought to its notice by the jurisdictional Principal Commissioner of Customs or Commissioner of Customs or the applicant:

Provided that no amendment which has the effect of enhancing the liability of the applicant shall be made under this sub-section, unless the Settlement Commission has given notice of such intention to the applicant and the jurisdictional Principal Commissioner of Customs or Commissioner of Customs as the case may be, and has given them a reasonable opportunity of being heard.”.

Amendment of
section 157.

108. In the Customs Act, in section 157, in sub-section (2), after clause (aa), the following clause shall be inserted, namely:—

“(ab) the form, the particulars, the manner and the time of delivering the passenger and crew manifest for arrival and departure and passenger name record information and the penalty for delay in delivering such information under sections 30A and 41A;”.

Customs Tariff

51 of 1975. **109.** In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in section 9, in sub-section (3), for clause (c), the following clause shall be substituted, namely:—

Amendment of section 9

“(c) the subsidy has been conferred on a limited number of persons engaged in the manufacture, production or export of articles;”.

110. In the Customs Tariff Act, the First Schedule shall—

Amendment of First Schedule.

(a) be amended in the manner specified in the Second Schedule;

(b) be also amended in the manner specified in the Third Schedule.

111. In the Customs Tariff Act, the Second Schedule shall be amended in the manner specified in the Fourth Schedule.

Amendment of Second Schedule.

Excise

1 of 1944. **112.** In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in section 23A, for clause (e), the following clause shall be substituted, namely:—

Amendment of section 23A.

52 of 1962. “(e) “Authority” means the Authority for Advance Rulings as defined in clause (e) of section 28E of the Customs Act, 1962;”.

113. In the Central Excise Act, section 23B shall be omitted.

Omission of section 23B.

114. In the Central Excise Act, in section 23C, in sub-section (3), for the words “two thousand and five hundred rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of section 23C.

115. In the Central Excise Act, in section 23D, in sub-section (6), for the words “ninety days”, the words “six months” shall be substituted.

Amendment of section 23D.

116. In the Central Excise Act, after section 23H, the following section shall be inserted, namely:—

Insertion of new section 23-I

“23-I. On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent.”.

Transitional provision.

117. In the Central Excise Act, in section 32E, after sub-section (4), the following sub-section shall be inserted, namely:—

Amendment of section 32E.

“(5) Any person other than an assessee, may also make an application to the Settlement Commission in respect of a show cause notice issued to him in a case relating to the assessee which has been settled or is pending before the Settlement Commission and such notice is pending before an adjudicating authority, in such manner and subject to such conditions, as may be prescribed.”.

118. In the Central Excise Act, in section 32F,—

Amendment of section 32F.

(i) in sub-section (1), for words, brackets and figure “sub-section (1) of” shall be omitted;

(ii) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A) The Settlement Commission may, at any time within three months from the date of passing of the order under sub-section (5), amend such order to rectify any error apparent on the face of record, either *suo motu* or when

such error is brought to its notice by the jurisdictional Principal Commissioner of Central Excise or Commissioner of Central Excise or the applicant:

Provided that no amendment which has the effect of enhancing the liability of the applicant shall be made under this sub-section, unless the Settlement Commission has given notice of such intention to the applicant and the jurisdictional Principal Commissioner of Central Excise or Commissioner of Central Excise as the case may be, and has given them a reasonable opportunity of being heard.’

Central Excise Tariff

Amendment of First Schedule. **119.** In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act), the First Schedule shall be amended in the manner specified in the Fifth Schedule. 5 of 1986.

Retrospective amendment of certain entries in First Schedule. **120.** In the Central Excise Tariff Act, in the First Schedule, in Chapter 87, in column (4), for the entry “27%” occurring against tariff items 8702 90 21, 8702 90 22, 8702 90 28 and 8702 90 29, the entry “12.5%” shall be substituted and shall be deemed to have been substituted retrospectively with effect from the 1st day of January, 2017.

CHAPTER V

SERVICE TAX

Amendment of section 65B. **121.** In the Finance Act, 1994 (hereinafter referred to as the 1994 Act), in section 65B, clause (40) shall be omitted. 32 of 1994.

Amendment of section 66D. **122.** In the 1994 Act, in section 66D, clause (f) shall be omitted.

Amendment of section 96A. **123.** In the 1994 Act, in section 96A, for clause (d), the following clause shall be substituted, namely:—

‘(d) “Authority” means the Authority for Advance Rulings as defined in clause (e) of section 28E of the Customs Act, 1962;’.

52 of 1962.

Omission of section 96B. **124.** In the 1994 Act, section 96B shall be omitted.

Amendment of section 96C. **125.** In the 1994 Act, in section 96C, in sub-section (3), for the words “two thousand and five hundred rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of section 96D. **126.** In the 1994 Act, in section 96D, in sub-section (6), for the words “ninety days”, the words “six months” shall be substituted.

Insertion of new section 96HA. **127.** In the 1994 Act, after section 96H, the following section shall be inserted, namely:—

Transitional provision. “96HA. On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent.”.

Insertion of new sections 104 and 105. **128.** In the 1994 Act, after section 103, the following sections shall be inserted, namely:—

Special provision for exemption in certain cases relating to long term lease of industrial plots. “104. (1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, no service tax, leviable on one time upfront amount (premium, salami, cost, price, development charge or by whatever name called) in respect of taxable service provided or agreed to be provided by a State Government industrial development corporation or undertaking to industrial

units by way of grant of long term lease of thirty years or more of industrial plots, shall be levied or collected during the period commencing from the 1st day of June, 2007 and ending with the 21st day of September, 2016 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2017 receives the assent of the President.

105. (1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds by way of life insurance to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government, during the period commencing from the 10th day of September, 2004 and ending with the 1st day of February, 2017 (both days inclusive).

Special provision for exemption in certain cases relating to life insurance services provided to members of armed forces of Union.

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2017 receives the assent of the President.”.

32 of 1994. 129. (1) In the Service Tax (Determination of Value) Rules, 2006 made by the Central Government in exercise of the powers conferred by section 94 of the Finance Act, 1994, published in the Gazette of India *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 228(E), dated the 19th April, 2006,—

Amendment of rule 2A of Service Tax (Determination of Value) Rules, 2006, retrospectively.

(a) rule 2A as inserted by the Service Tax (Determination of Value) (Amendment) Rules, 2007 published *vide* number G.S.R. 375(E), dated the 22nd May, 2007; and

(b) rule 2A as substituted by the Service Tax (Determination of Value) Second Amendment Rules, 2012 published *vide* number G.S.R. 431(E), dated the 6th June, 2012,

shall stand amended and shall be deemed to have been amended in the manner specified in column (3) of the Sixth Schedule, on and from and up to the corresponding date specified in column (4), against each of the rule specified in column (2) thereof.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done at any time during the period specified in column (4) of the Sixth Schedule relating to the provisions as amended by sub-section (1) shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendment made by sub-section (1) had been in force at all material times.

32 of 1994. (3) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 94 of the Finance Act, 1994, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable had this section not come into force.

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENTS TO THE INDIAN TRUSTS ACT, 1882

Commencement
of this Part.

130. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of
section 20 of
Act 2 of
1882.

131. In section 20 of the Indian Trusts Act, 1882 [as substituted by section 2 of the Indian Trusts (Amendment) Act, 2016],—

(i) for the words “invest the money in any of the securities or class of securities expressly authorised by the instrument of trust or”, the words “make investments as expressly authorised by the instrument of trust or in any of the securities or class of securities” shall be substituted;

(ii) in the proviso, the words “in any of the securities or class of securities mentioned above” shall be omitted.

PART II

AMENDMENTS TO THE INDIAN POST OFFICE ACT, 1898

Commencement
of this Part.

132. The provisions of this Part shall come into force on the 1st day of April, 2017.

Amendment of
section 7 of
Act 6 of 1898.

133. In section 7 of the Indian Post Office Act, 1898,—

(a) in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

“Provided that until such notification is issued, the rates set forth in the First Schedule shall be the rates chargeable under this Act.”;

(b) sub-section (2) shall be omitted.

PART III

AMENDMENTS TO THE RESERVE BANK OF INDIA ACT, 1934

Commencement
of this Part.

134. The provisions of this Part shall come into force on the 1st day of April, 2017.

Amendment of
section 31 of
Act 2 of 1934.

135. In the Reserve Bank of India Act, 1934, in section 31, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Notwithstanding anything contained in this section, the Central Government may authorise any scheduled bank to issue electoral bond.

Explanation.—For the purposes of this sub-section, “electoral bond” means a bond issued by any scheduled bank under the scheme as may be notified by the Central Government.”.

PART IV

AMENDMENTS TO THE REPRESENTATION OF THE PEOPLE ACT, 1951

Commencement
of this Part.

136. The provisions of this Part shall come into force on the 1st day of April, 2017.

Amendment of
section 29C of
Act 43 of 1951.

137. In the Representation of the People Act, 1951, in section 29C, in sub-section (1), the following shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall apply to the contributions received by way of an electoral bond.

Explanation.—For the purposes of this sub-section, “electoral bond” means a bond referred to in the *Explanation* to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934.

PART V

AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

42 of 1956.

138. In the Securities Contracts (Regulation) Act, 1956, in section 23J, the following *Explanation* shall be inserted, namely:—

Amendment
of section
23J.

“*Explanation.*—For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 23A to 23C shall be and shall always be deemed to have exercised under the provisions of this section.”.

PART VI

AMENDMENTS TO THE OIL INDUSTRY (DEVELOPMENT) ACT, 1974

139. The provisions of this Part shall come into force on the 1st day of April, 2017.

Commencement
of this Part.
Amendment of
section 18 of
Act 47 of 1974.

140. In the Oil Industry (Development) Act, 1974, in section 18, in sub-section (2), after clause (d), the following clauses shall be inserted, namely:—

“(e) for meeting any expenditure incurred by any Central Public Sector Undertaking in the oil and gas sector, on behalf of the Central Government;

(f) for meeting expenditure on any scheme or activity by the Central Government relating to oil and gas sector.”.

PART VII

REPEAL OF THE RESEARCH AND DEVELOPMENT CESS ACT, 1986

141. The provisions of this Part shall come into force on the 1st day of April, 2017.

Commencement
of this Part.

142. The Research and Development Cess Act, 1986 is hereby repealed.

Repeal of Act
32 of 1986.
Savings.

143. (1) The repeal of the Research and Development Cess Act, 1986 by this Act shall not—

(a) affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

(b) affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

(c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from the enactment hereby repealed;

(d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

10 of 1897. (2) The mention of particular matter in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeal.

32 of 1986.

144. Notwithstanding the repeal of the Research and Development Cess Act, 1986, the proceeds of duties levied under the said Act immediately preceding the date of commencement of this Part,—

Collection and
payment of
arrears of
duties.

(i) if collected by the collecting agencies but not paid into the Reserve Bank of India; or

(ii) if not collected by the collecting agencies,

shall be paid or, as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.

AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

[illegible]

Provided that every Bench constituted shall include at least one Judicial Member and one Technical Member;

(c) the Benches of the Securities Appellate Tribunal shall ordinarily sit at Mumbai and may also sit at such other places as the Central Government may, in consultation with the Presiding Officer, notify.

(3) Notwithstanding anything contained in sub-section (2), the Presiding Officer may transfer a Judicial Member or a Technical Member of the Securities Appellate Tribunal from one Bench to another Bench.”;

(d) for section 15M, the following sections shall be substituted, namely:—

“15M. A person shall not be qualified for appointment as the Presiding Officer or a Judicial Member or a Technical Member of the Securities Appellate Tribunal, unless he—

Qualification for appointment as Presiding Officer, Judicial Member and Technical Member.

(a) is, or has been, a Judge of the Supreme Court or a Chief Justice of a High Court or a Judge of High Court for at least seven years, in the case of the Presiding Officer; and

(b) is, or has been, a Judge of High Court for at least five years, in the case of a Judicial Member; or

(c) in the case of a Technical Member—

(i) is, or has been, a Secretary or an Additional Secretary in the Ministry or Department of the Central Government or any equivalent post in the Central Government or a State Government; or

(ii) is a person of proven ability, integrity and standing having special knowledge and professional experience, of not less than fifteen years, in financial sector including securities market or pension funds or commodity derivatives or insurance.

15MA. The Presiding Officer and Judicial Members of the Securities Appellate Tribunal shall be appointed by the Central Government in consultation with the Chief Justice of India or his nominee.

Amendment of Presiding Officer and Judicial Members.

15MB. (1) The Technical Members of the Securities Appellate Tribunal shall be appointed by the Central Government on the recommendation of a Search-cum-Selection Committee consisting of the following, namely:—

Search-cum-Selection Committee for appointment of Technical Members.

(a) Presiding Officer, Securities Appellate Tribunal—Chairperson;

(b) Secretary, Department of Economic Affairs—Member;

(c) Secretary, Department of Financial Services—Member; and

(d) Secretary, Legislative Department or Secretary, Department of Legal Affairs—Member.

(2) The Secretary, Department of Economic Affairs shall be the Convener of the Search-cum-Selection Committee.

(3) The Search-cum-Selection Committee shall determine its procedure for recommending the names of persons to be appointed under sub-section (1).

15MC. (1) No appointment of the Presiding Officer, a Judicial Member or a Technical Member of the Securities Appellate Tribunal shall be invalid merely by reason of any vacancy or any defect in the constitution of the Search-cum-Selection Committee.

Vacancy not to invalidate selection proceeding.

(2) A member or part time member of the Board or the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority, or any person at senior management level equivalent to the Executive Director in the Board or in such Authorities, shall not be appointed as Presiding Officer or Member of the Securities Appellate Tribunal, during his service or tenure as such with the Board or with such Authorities, as the case may be, or within two years from the date on which he ceases to hold office as such in the Board or in such Authorities.

(3) The Presiding Officer or such other member of the Securities Appellate Tribunal, holding office on the date of commencement of Part VIII of Chapter VI of the Finance Act, 2017 shall continue to hold office for such term as he was appointed and the other provisions of this Act shall apply to such Presiding Officer or such other member, as if Part VIII of Chapter VI of the Finance Act, 2017 had not been enacted.”;

(e) for section 15N, the following section shall be substituted, namely:—

“15N. The Presiding Officer or every Judicial or Technical Member of the Securities Appellate Tribunal shall hold office for a term of five years from the date on which he enters upon his office, and shall be eligible for reappointment for another term of maximum five years:

Provided that no Presiding Officer or the Judicial or Technical Member shall hold office after he has attained the age of seventy years.”;

(f) after section 15P, the following section shall be inserted, namely:—

“15PA. In the event of occurrence of any vacancy in the office of the Presiding Officer of the Securities Appellate Tribunal by reason of his death, resignation or otherwise, the senior-most Judicial Member of the Securities Appellate Tribunal shall act as the Presiding Officer until the date on which a new Presiding Officer is appointed in accordance with the provisions of this Act.”;

(g) in section 15Q, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Central Government may, after an inquiry made by the Judge of the Supreme Court, remove the Presiding Officer or Judicial Member or Technical Member of the Securities Appellate Tribunal, if he—

(a) is, or at any time has been adjudged as an insolvent;

(b) has become physically or mentally incapable of acting as the Presiding Officer, Judicial or Technical Member;

(c) has been convicted of any offence which, in the opinion of the Central Government, involves moral turpitude;

(d) has, in the opinion of the Central Government, so abused his position as to render his continuation in office detrimental to the public interest; or

(e) has acquired such financial interest or other interest as is likely to affect prejudicially his functions as the Presiding Officer or Judicial or Technical Member:

Provided that he shall not be removed from office under clauses (d) and (e), unless he has been given a reasonable opportunity of being heard in the matter.”;

(h) In section 15T,—

Tenure of office of Presiding Officer, Judicial or Technical Members of Securities Appellate Tribunal.

Member to act as Presiding Officer in certain circumstances.

(I) in sub-section (1),—

(A) in clause (b), for the words “under this Act.”, the words “under this Act; or” shall be substituted;

(B) after clause (b) and before the long line, the following clause shall be inserted, namely:—

“(c) by an order of the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority.”;

(II) in sub-section (3), after the words “adjudicating officer”, the words “or the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority” shall be inserted;

(III) in sub-section (5), after the words “the Board”, the words “or the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority, as the case may be” shall be inserted;

(i) in section 15U, after sub-section (3), the following sub-sections shall be inserted, namely:—

“(4) Where Benches are constituted, the Presiding Officer of the Securities Appellate Tribunal may, from time to time make provisions as to the distribution of the business of the Securities Appellate Tribunal amongst the Benches and also provide for the matters which may be dealt with, by each Bench.

(5) On the application of any of the parties and after notice to the parties, and after hearing such of them as he may desire to be heard, or on his own motion without such notice, the Presiding Officer of the Securities Appellate Tribunal may transfer any case pending before one Bench, for disposal, to any other Bench.

(6) If a Bench of the Securities Appellate Tribunal consisting of two members differ in opinion on any point, they shall state the point or points on which they differ, and make a reference to the Presiding Officer of the Securities Appellate Tribunal who shall either hear the point or points himself or refer the case for hearing only on such point or points by one or more of the other members of the Securities Appellate Tribunal and such point or points shall be decided according to the opinion of the majority of the members of the Securities Appellate Tribunal who have heard the case, including those who first heard it.”.

PART IX

AMENDMENT TO THE DEPOSITORIES ACT, 1996

22 of 1996.

149. In the Depositories Act, 1996, in section 19-I, the following *Explanation* shall be inserted, namely:—

“*Explanation.*—For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 19A to 19F shall be and shall always be deemed to have been exercised under the provisions of this section.”.

Amendment
of section
19-I.

PART X

AMENDMENT TO THE FINANCE ACT, 2005

150. In the Finance Act, 2005, the Seventh Schedule shall be amended in the manner specified in the Seventh Schedule.

Amendment of
Act 18 of
2005.

PART XI

AMENDMENTS TO THE PAYMENT AND SETTLEMENT SYSTEMS ACT, 2007

151. The provisions of this Part shall come into force on such date as the Central Government may, by notification, appoint, and different dates may be appointed for different provisions of this Part.

Commencement
of this Part.

Amendment of
Act 51 of 2007.

152. In the Payment and Settlement Systems Act, 2007 (hereafter in this Part referred to as the principal Act), for Chapter II, the following Chapter shall be substituted, namely:—

51 of 2007.

‘CHAPTER II

DESIGNATED AUTHORITY

Designated
authority.

3. (1) The Reserve Bank shall be the designated authority for the regulation and supervision of payment systems under this Act.

(2) The Reserve Bank shall exercise the powers, perform the functions and discharge the duties conferred on it under this Act through a Board to be known as the “Payments Regulatory Board”.

(3) The Board shall consist of the following members, namely:—

(a) the Governor of the Reserve Bank—Chairperson, *ex officio*;

(b) the Deputy Governor of the Reserve Bank in-charge of the Payment and Settlement Systems—Member, *ex officio*;

(c) one officer of the Reserve Bank to be nominated by the Central Board of the Reserve Bank—Member, *ex officio*; and

(d) three persons to be nominated by the Central Government—Members.

(4) The powers and functions of the Board referred to in sub-section (2), the time and venue of its meetings, the procedures to be followed in such meetings (including the quorum at such meetings) and other matters incidental thereto shall be such as may be prescribed.’

Amendment of
section 38.

153. In section 38 of the principal Act, in sub-section (2), in clause (a), for the words, brackets and figure “Committee constituted under sub-section (2)”, the words, brackets and figure “Board referred to in sub-section (2)” shall be substituted.

PART XII

AMENDMENT TO THE COMPANIES ACT, 2013

Amendment
of section
182.

154. In the Companies Act, 2013, in section 182—

18 of 2013.

(i) in sub-section (1),—

(a) first proviso shall be omitted;

(b) in the second proviso, —

(A) the word “further” shall be omitted;

(B) the words “and the acceptance” shall be omitted;

(ii) for sub-section (3), the following shall be substituted, namely:—

“(3) Every company shall disclose in its profit and loss account the total amount contributed by it under this section during the financial year to which the account relates.

(3A) Notwithstanding anything contained in sub-section (1), the contribution under this section shall not be made except by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account:

Provided that a company may make contribution through any instrument, issued pursuant to any scheme notified under any law for the time being in force, for contribution to the political parties.”.

PART XIII

AMENDMENT TO THE FINANCE ACT, 2016

Amendment of
Act 28 of 2016.

155. In the Finance Act, 2016,—

(i) in section 50, for the words, figures and letters “with effect from the 1st day of April, 2017”, the words, figures and letters “and shall be deemed to have been substituted with effect from the 1st day of April, 2013” shall be substituted;

(ii) in section 197, clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of June, 2016.

PART XIV

AMENDMENTS TO CERTAIN ACTS TO PROVIDE FOR MERGER OF
TRIBUNALS AND OTHER AUTHORITIES AND CONDITIONS OF
SERVICE OF CHAIRPERSONS, MEMBERS, ETC.

A.—PRELIMINARY

156. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Part and any reference in any provision to the commencement of this Part shall be construed as a reference to the coming into force of that provision.

Commencement
of this Part.

157. In this Part, unless the context otherwise requires,—

Definitions.

(a) "appointed day", in relation to any provision of this Part, means such date as the Central Government may, by notification in the Official Gazette, appoint;

(b) "Authority" means the Authority, other than Tribunals and Appellate Tribunals, specified in the Eighth Schedule or Ninth Schedule, as the case may be;

(c) "notification" means a notification published in the Official Gazette;

(d) "Schedule" means the Eighth Schedule and Ninth Schedule appended to this Act.

B.—AMENDMENTS TO THE INDUSTRIAL DISPUTES ACT, 1947 AND THE
EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS
PROVISIONS ACT, 1952

158. In the Industrial Disputes Act, 1947,—

Amendment
of Act 14 of
1947.

(a) in section 7A, after sub-section (I), the following sub-section shall be inserted, namely:—

"(IA) The Industrial Tribunal constituted by the Central Government under sub-section (I) shall also exercise, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal referred to in section 7D of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.";

19 of 1952.

(b) after section 7C, the following section shall be inserted, namely:—

"7D. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation and removal and other terms and conditions of service of the Presiding Officer of the Industrial Tribunal appointed by the Central Government under sub-section (I) of section 7A, shall, after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be governed by the provisions of section 184 of that Act:

Qualifications,
terms and
conditions of
service of
Presiding
Officer.

Provided that the Presiding Officer appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

159. In the Employees' Provident Funds and Miscellaneous Provisions Act, 1952,—

Amendment
of Act 19 of
1952.

(a) in section 2, for clause (m), the following clause shall be substituted, namely:—

'(m) "Tribunal" means the Industrial Tribunal referred to in section 7 D;'

Tribunal.	<p>(b) for section 7D, the following section shall be substituted, namely:—</p> <p>"7D. The Industrial Tribunal constituted by the Central Government under sub-section (1) of section 7A of the Industrial Disputes Act, 1947 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.";</p> <p>(c) sections 7E, 7F, 7G, 7H, 7M and 7N shall be omitted;</p> <p>(d) for section 18A, the following section shall be substituted, namely:—</p> <p>"18A. The authorities referred to in section 7A and every inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.";</p> <p>(e) in section 21, in sub-section (2), clause (a) shall be omitted.</p>	45 of 1860.
Authorities and inspector to be public servant.	<p><i>C.—AMENDMENTS TO THE COPYRIGHT ACT, 1957 AND THE TRADE MARKS ACT, 1999</i></p> <p>160. In the Copy Right Act, 1957,—</p> <p>(a) for the words "Copyright Board", wherever they occur, the words "Appellate Board" shall be substituted;</p> <p>(b) in section 2, after clause (a), the following clause shall be inserted, namely:—</p> <p>'(aa) "Appellate Board" means the Appellate Board referred to in section 11';</p> <p>(c) for section 11, the following section shall be substituted, namely:—</p> <p>"11. The Appellate Board established under section 83 of the Trade Marks Act, 1999 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Board for the purposes of this Act and the said Appellate Board shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.";</p> <p>(d) in section 12, sub-sections (3) and (4) shall be omitted;</p> <p>(e) in section 78, in sub-section (2), clause (a) shall be omitted."</p>	47 of 1999.
Appellate Board.	<p>161. In the Trade Marks Act, 1999,—</p> <p>(a) for the word "Chairman" or "Vice-Chairman", wherever it occurs, the word "Chairperson" or "Vice-Chairperson" shall be substituted;</p> <p>(b) in section 83, after the words "under this Act", the words and figures "and under the Copyright Act, 1957" shall be inserted;</p> <p>(c) after section 89, the following section shall be inserted, namely:—</p> <p>"89A. Notwithstanding anything in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson, Vice-Chairperson and other Members of the Appellate Board appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:</p> <p>Provided that the Chairperson, Vice-Chairperson and other Members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017, had not come into force."</p>	47 of 1957.
Qualifications, terms and conditions of service of Chairperson, Vice-Chairperson and Member.		

*D.—AMENDMENTS TO THE RAILWAY CLAIMS TRIBUNAL ACT, 1987 AND
THE RAILWAYS ACT, 1989*

- 24 of 1989. **162.** In the Railway Claims Tribunal Act, 1987,—
- Amendment of Act 54 of 1987.
- (a) in section 3, after the words "under this Act", the words, letters and figures "and under Chapter VII of the Railways Act, 1989" shall be inserted;
- (b) after section 9, the following section shall be substituted, namely:—
- Qualifications, terms and conditions of service of Chairman, Vice-Chairman and Member.
- "9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:
- Provided that the Chairman, Vice-Chairman and Members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017, had not come into force.";
- (c) in section 13, after sub-section (1A), the following sub-section shall be inserted, namely:—
- Amendment of Act 24 of 1989.
- "(1B) The Claims Tribunal shall also exercise, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal under Chapter VII of the Railways Act, 1989.";
- (d) in section 15, for the words, brackets, figures and letter "sub-sections (1) and (1A)", the words, brackets, figures and letters "sub-sections (1), (1A) and (1B)" shall be substituted;
- (e) in section 24, in sub-section (1), for the words, brackets, figure and letter "or, as the case may be, the date of commencement of the provisions of sub-section (1A)", at both the places where they occur, the words, brackets, figures and letters "or the date of commencement of the provisions of sub-section (1A), or, as the case may be, the date of commencement of the provisions of sub-section (1B)" shall be substituted.
- 24 of 1989. **163.** In the Railways Act, 1989,—
- Amendment of Act 24 of 1989.
- (a) in section 2, for clause (40), the following clause shall be substituted, namely:—
- "(40) "Tribunal" means the Tribunal referred to in section 33;"
- (b) in Chapter VII, for the heading, the following heading shall be substituted, namely:—
- "TRIBUNAL";
- (c) for section 33, the following section shall be substituted, namely:—
- Tribunal.
- "33. The Railway Claims Tribunal established under section 3 of the Railway Claims Tribunal Act, 1987 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, authority and powers conferred on it by or under this Act.";
- (d) sections 34 and 35 shall be omitted;
- (e) in section 48, in sub-section (2), clause (a) shall be omitted.
- 54 of 1987.

*E.—AMENDMENTS TO THE SMUGGLERS AND FOREIGN EXCHANGE
MANIPULATORS (FORFEITURE OF PROPERTY) ACT, 1976 AND
THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999*

Amendment
of Act 13 of
1976.

164. In the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976,—

(a) in section 12, in sub-section (1), after clause (c), the following clause shall be inserted, namely:—

"(d) by the Adjudicating Authorities, Competent Authorities and the Qualifications, Special Director (Appeals) under the Foreign Exchange Management Act, 1999.";

42 of 1999.

(b) after section 12, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
Chairperson,
and Member.

"12A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairperson and other members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

Amendment
of Act 42 of
1999.

165. In the Foreign Exchange Management Act, 1999,—

(a) in section 2,—

(i) for clause (b), the following clause shall be substituted, namely:—

'(b) "Appellate Tribunal" means the Appellate Tribunal referred to in section 18;';

(ii) in clause (zc), for the word and figures "section 18", the word and figures "section 17" shall be substituted;

(b) for section 18, the following section shall be substituted, namely:—

Appellate
Tribunal.

"18. The Appellate Tribunal constituted under sub-section (1) of section 12 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.";

13 of 1976.

(c) section 20 shall be omitted;

(d) for section 21, the following section shall be substituted, namely:—

Qualifications,
for
appointment
of Special
Director
(Appeals).

"21. A person shall not be qualified for appointment as a Special Director (Appeals) unless he—

(a) has been a member of the Indian Legal Service and has held a post in Grade I of that Service; or

(b) has been a member of the Indian Revenue Service and has held a post equivalent to a Joint Secretary to the Government of India.";

(e) section 22 shall be omitted;

(f) for section 23, the following section shall be substituted, namely:—

"23. The salary and allowances payable to and the other terms and conditions of service, of the Special Director (Appeals) shall be such as may be prescribed.";

Terms and
conditions of
service of
Special
Director
(Appeals).

(g) sections 24, 25 and 26 shall be omitted;

(h) for section 27, the following section shall be substituted, namely:—

"27. (1) The Central Government shall provide the office of the Special Director (Appeals) with such officers and employees as it may deem fit.

Staff of
Special
Director
(Appeals).

(2) The officers and employees of the office of the Special Director (Appeals) shall discharge their functions under the general superintendence of the Special Director (Appeals).

(3) The salaries and allowances and other terms and conditions of service of the officers and employees of the office of the Special Director (Appeals) shall be such as may be prescribed.";

(i) sections 29, 30 and 31 shall be omitted;

(j) in section 32,—

(i) for the words and brackets "Appellate Tribunal or the Special Director (Appeals), as the case may be", at both the places where they occur, the words and brackets "Special Director (Appeals)" shall be substituted;

(ii) in sub-section (1), for the words and brackets "Appellate Tribunal or the Special Director (Appeals)", the words and brackets "Special Director (Appeals)" shall be substituted;

(k) for section 33, the following section shall be substituted, namely:—

"33. The Adjudicating Authority, Competent Authority and the Special Director (Appeals) and other officers and employees of the Special Director (Appeals) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.";

Officers and
employees,
etc., to be
public
servant.

(l) in section 46, in sub-section (2).—

(i) in clause (e), for the words and brackets "Chairperson and other Members of the Appellate Tribunal and the Special Director (Appeals)", the words and brackets "Special Director (Appeals)" shall be substituted;

(ii) in clause (f), for the words and brackets "Appellate Tribunal and the office of the Special Director (Appeals)", the words and brackets "office of the Special Director (Appeals)" shall be substituted.

F.—AMENDMENTS TO THE AIRPORTS AUTHORITY OF INDIA ACT, 1994 AND THE CONTROL OF NATIONAL HIGHWAYS (LAND AND TRAFFIC) ACT, 2002

166. In the Airports Authority of India Act, 1994,—

Amendment
of Act 55 of
1994.

(a) in section 28-I, in sub-section (1), after the words "under this Act", the words, brackets and figures "and the Control of National Highways (Land and Traffic) Act, 2002" shall be inserted;

13 of 2003.

(b) after section 28J, the following section shall be inserted, namely:—

"28JA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson of the Tribunal

Qualifications,
terms and
conditions of
service of
Chairperson.

appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairperson appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

Amendment
of Act 13 of
2003.

167. In the Control of National Highways (Land and Traffic) Act, 2002,—

(a) in section 2, for clause (I), the following clause shall be substituted, namely:—

'(I) "Tribunal" means the Airport Appellate Tribunal referred to in sub section (I) of section 5;'

(b) in Chapter II, for the heading, the following heading shall be substituted, namely:—

"HIGHWAYS ADMINISTRATION AND TRIBUNALS, ETC.";

(c) in section 5,—

(i) for sub-section (I), the following sub-section shall be substituted, namely:—

"(I) The Airport Appellate Tribunal established under section 28-I of the Airports Authority of India Act, 1994 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.";

(ii) in sub-section (2), for the words, brackets and figure "shall also specify, in the notification referred to in sub-section (I)", the words "shall specify, by notification in the Official Gazette", shall be substituted;

(d) sections 6, 7, 8, 9, 10, 11, 12 and 13 shall be omitted;

(e) for section 44, the following section shall be substituted, namely:—

"44. The officer or officers constituting the Highways Administration and any other officer authorised by such Administration under this Act, shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.";

Officers of
Highways
Administration
to be public
servant.

(f) in section 45, for the words "the Presiding Officer of the Tribunal or any other officer of the Central Government or an officer or employee of the Tribunal", the words "any other officer of the Central Government" shall be substituted;

(g) in section 50, in sub-section (2), clauses (b), (c), (d) and (e) shall be omitted.

G.—AMENDMENTS TO THE TELECOM REGULATORY AUTHORITY OF INDIA ACT, 1997, THE INFORMATION TECHNOLOGY ACT, 2000 AND THE AIRPORTS ECONOMIC REGULATORY AUTHORITY OF INDIA ACT, 2008

Amendment
of Act 24 of
1997.

168. In the Telecom Regulatory Authority of India Act, 1997,—

(a) in section 14, after clause (b), the following clause shall be inserted, namely:—

"(c) exercise jurisdiction, powers and authority conferred on—

(i) the Appellate Tribunal under the Information Technology Act, 2000; and

21 of 2000.

27 of 2008.

(ii) the Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008.;

(b) after section 14G, the following section shall be substituted, namely:—

"14GA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairperson and Member.

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

169. In the Information Technology Act, 2000,—

Amendment of Act 21 of 2000.

(a) for the words "Cyber Appellate Tribunal", wherever they occur, the words "Appellate Tribunal" shall be substituted;

(b) in section 2, in sub-section (1),—

(i) after clause (d), the following clause shall be inserted, namely:—

'(da) "Appellate Tribunal" means the Appellate Tribunal referred to in sub-section (1) of section 48;';

(ii) clause (n) shall be omitted;

(c) in section 48,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

"APPELLATE TRIBUNAL";

(ii) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act."

24 of 1997.

(iii) in sub-section (2), for the words, brackets and figure "shall also specify, in the notification referred to in sub-section (1)", the words "shall specify, by notification" shall be substituted;

(d) sections 49, 50, 51, 52, 52A, 52B, 52C, 53, 54 and 56, shall be omitted;

(e) for section 82, the following section shall be substituted, namely:—

"82. The Controller, the Deputy Controller and the Assistant Controllers shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.;"

45 of 1860.

Controller, Deputy Controller and Assistant Controller to be public servants.

(f) in section 84, for the words "the Chairperson, Members, adjudicating officers and the staff of the Cyber Appellate Tribunal", the words "and adjudicating officers" shall be substituted;

Amendment
of Act 27 of
2008.

(g) in section 87, in sub-section (2), clauses (r), (s) and (t) shall be omitted.

170. In the Airports Economic Regulatory Authority of India Act, 2008,—

(a) in the long title, the words "and also to establish Appellate Tribunal to adjudicate disputes and dispose of appeals" shall be omitted;

(b) in section 2, for clause (d), the following clause shall be substituted, namely:—

'(d) "Appellate Tribunal" means the Telecom Disputes Settlement and Appellate Tribunal referred to in section 17;'

(c) in section 17,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

"APPELLATE TRIBUNAL"

(ii) for the portion beginning with the words "The Central Government" and ending with words "Appellate Tribunal", the words and figures "The Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act" shall be substituted;

24 of 1997.

(d) sections 19, 20, 21, 22, 23, 24, 25, 26 and 27 shall be omitted;

(e) in section 51, in sub-section (2), clauses (i), (j) and (k) shall be omitted.

*H.—AMENDMENTS TO THE COMPETITION ACT, 2002 AND
THE COMPANIES ACT, 2013*

Amendment
of Act 12 of
2003.

171. In the Competition Act, 2002,—

(a) in section 2, for clause (ba), the following clause shall be substituted, namely:—

'(ba) "Appellate Tribunal" means the National Company Law Appellate Tribunal referred to in sub-section (1) of section 53A;'

(b) in Chapter VIIIA, for the heading, the following heading shall be substituted, namely:—

"APPELLATE TRIBUNAL";

(c) for section 53A, the following section shall be substituted, namely:—

Appellate
Tribunal.

"53A. The National Company Law Appellate Tribunal constituted under section 410 of the Companies Act, 2013 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall—

18 of 2013.

(a) hear and dispose of appeals against any direction issued or decision made or order passed by the Commission under sub-sections (2) and (6) of section 26, section 27, section 28, section 31, section 32, section 33, section 38, section 39, section 43, section 43A, section 44, section 45 or section 46 of this Act; and

(b) adjudicate on claim for compensation that may arise from the findings of the Commission or the orders of the Appellate Tribunal in an appeal against any finding of the Commission or under section 42A or under sub-section (2) of section 53Q of this Act, and pass orders for the recovery of compensation under section 53N of this Act.";

(d) sections 53C, 53D, 53E, 53F, 53G, 53H, 53-I, 53J, 53K, 53L, 53M and 53R shall be omitted;

(e) in section 63, in sub-section (2), clauses (mb), (mc) and (md) shall be omitted.

172. In the Companies Act, 2013,—

Amendment
of Act 18 of
2013.

(a) in section 410, for the words "for hearing appeals against the orders of the Tribunal", the following shall be substituted, namely:—

"for hearing appeals against,—

(a) the order of the Tribunal under this Act; and

(b) any direction, decision or order referred to in section 53N of the Competition Act, 2002 in accordance with the provisions of that Act.";

12 of 2003.

(b) after section 417, the following section shall be inserted, namely: —

"417A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications,
terms and
conditions of
service of
Chairperson
and Member.

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

I.—AMENDMENT TO THE CINEMATOGRAH ACT, 1952

173. In the Cinematograph Act, 1952, after section 5D, the following section shall be inserted, namely:—

Amendment
of Act 37 of
1952.

"5E. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman and other members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications,
terms and
conditions of
service of
Chairman and
Member.

Provided that the Chairman and member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

J.—AMENDMENTS TO THE INCOME-TAX ACT, 1961

174. In the Income Tax Act, 1962,—

Amendment
of Act 43 of
1961.

(a) after section 245-O, the following section shall be inserted, namely:—

"245-OA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Authority appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications,
terms and
conditions of
service of
Chairman,
Vice-
Chairman and
Member

Provided that the Chairman, Vice-Chairman and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made

thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.";

(b) after section 252, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
President,
Vice-
President and
Member.

"252A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President, Vice-President and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the President, Vice-President and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.";

K.—AMENDMENT TO THE CUSTOMS ACT, 1962

Amendment
of Act 52 of
1962.

175. In the Customs Act, 1962, in section 129, after sub-section (6), the following sub-section shall be inserted, namely:—

"(7) Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President, Vice-President or other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the President, Vice-President and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.".

L.—AMENDMENT TO THE ADMINISTRATIVE TRIBUNALS ACT, 1985

Amendment
of Act 13 of
1985.

176. In the Administrative Tribunals Act, 1985, after section 10A, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
Chairman and
Member.

"10B. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman and other Members of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairman and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.".

M.—AMENDMENT TO THE CONSUMER PROTECTION ACT, 1986

Amendment
of Act 68 of
1986.

177. In the Consumer Protection Act, 1986, after section 22D, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
President and
Member.

"22E. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President and other members of the

National Commission appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the President and member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

*N.—AMENDMENT TO THE SECURITIES AND EXCHANGE
BOARD OF INDIA ACT, 1992*

178. In the Securities and Exchange Board of India Act, 1992, after section 15Q, the following section shall be inserted, namely:—

"15QA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Presiding Officer and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Amendment
of Act 15 of
1992.

Qualifications,
terms and
conditions of
service of
Presiding
Officer and
Member.

Provided that the Presiding Officer and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

*O.—AMENDMENTS TO THE RECOVERY OF DEBTS DUE TO BANKS AND
FINANCIAL INSTITUTIONS ACT, 1993*

179. In the Recovery of Debts due to Banks and Financial Institutions Act, 1993,—

(a) after section 6, the following section shall be inserted, namely:—

"6A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Presiding Officer of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Amendment
of Act 51 of
1993.

Qualifications,
terms and
conditions of
service of
Presiding
Officer.

Provided that the Presiding Officer appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.";

(b) after section 15, the following section shall be inserted, namely:—

"15A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the terms and conditions of service of the Chairperson of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications,
terms and
conditions of
service of
Chairperson.

Provided that the Chairperson appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

P.—AMENDMENT TO THE ELECTRICITY ACT, 2003

Amendment
of Act 36 of
2003

180. In the Electricity Act, 2003, after section 47, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
Chairperson
and Member.

"117A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

Q.—AMENDMENT TO THE ARMED FORCES TRIBUNAL ACT, 2007

Amendment
of Act 55 of
2007.

181. In the Armed Force Tribunal Act, 2007, after section 9, the following section shall be inserted, namely: —

Qualifications,
terms and
conditions of
service of
Chairperson
and Member.

"9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

R.—AMENDMENT TO THE NATIONAL GREEN TRIBUNAL ACT, 2010

Amendment
of Act 19 of
2010.

182. In the National Green Tribunal Act, 2010, after section 10, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
Chairperson,
Judicial
Member and
Expert
Member.

"10A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson, Judicial Member and Expert Member of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairperson, Judicial Member and Expert Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

S.—CONDITIONS OF SERVICE OF CHAIRPERSON AND MEMBERS OF TRIBUNALS, APPELLATE TRIBUNALS AND OTHER AUTHORITIES

Application
of section
184.

183. Notwithstanding anything to the contrary contained in the provisions of the Acts specified in column (3) of the Eighth Schedule, on and from the appointed day, provisions of section 184 shall apply to the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authorities as specified in column (2) of the said Schedule:

Provided that the provisions of section 184 shall not apply to the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or, as the case may be, Member holding such office as such immediately before the appointed day.

184. (1) The Central Government may, by notification, make rules to provide for qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authorities as specified in column (2) of the Eighth Schedule:

Qualifications, appointment, term and conditions of service, salary and allowances, etc., of Chairperson, Vice-Chairperson and Members, etc., of the Tribunal, Appellate Tribunal and other Authorities.

Provided that the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or other Authority shall hold office for such term as specified in the rules made by the Central Government but not exceeding five years from the date on which he enters upon his office and shall be eligible for reappointment:

Provided further that no Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member shall hold office as such after he has attained such age as specified in the rules made by the Central Government which shall not exceed,—

(a) in the case of Chairperson, Chairman or President, the age of seventy years;

(b) in the case of Vice-Chairperson, Vice-Chairman, Vice-President, Presiding Officer or any other Member, the age of sixty-seven years:

(2) Neither the salary and allowances nor the other terms and conditions of service of Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authority may be varied to his disadvantage after his appointment.

T.—MISCELLANEOUS

185. (1) Any person appointed as the Chairperson or Chairman, President or Vice-Chairperson or Vice-Chairman, Vice-President or Presiding Officer or Member of the Tribunals, Appellate Tribunals, or as the case may be, other Authorities specified in column (2) of the Ninth Schedule and holding office as such immediately before the appointed day, shall on and from the appointed day, cease to hold such office and such Chairperson or Chairman, President, Vice-Chairperson or Vice-Chairman, Vice-President or Presiding officer or Member shall be entitled to claim compensation not exceeding three months' pay and allowances for the premature termination of term of their office or of any contract of service.

Transitional provisions.

(2) The officers and other employees of the Tribunals, Appellate Tribunals and other Authorities specified in column (2) of the Ninth Schedule appointed on deputation, before the appointed day, shall, on and from the appointed day, stand reverted to their parent cadre, Ministry or Department.

(3) Every officer or other employee of the Tribunal, Appellate Tribunal and other Authorities specified in column (2) of the Ninth Schedule employed on regular basis, by such Tribunal, Appellate Tribunal or other Authorities shall become, on and from the appointed day, the officer and other employee, of the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the said Schedule with same rights and privileges as to pension, gratuity and other like benefits as would have been admissible to him if he had continued to serve the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the said Schedule until his employment is duly terminated or until his remuneration, terms and conditions of employment are duly altered by such corresponding Tribunal, Appellate Tribunal or other Authorities, as the case may be, specified in column (3) of the Ninth Schedule or until the expiry of a period of one year from the appointed day if such officer or other employee opts not to continue to be the officer or other employee of such Tribunal, Appellate Tribunal or other Authorities within such period.

(4) Any appeal, application or proceeding pending before the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule, before the appointed day, shall stand transferred to the corresponding Tribunal, Appellate Tribunal or

other Authorities specified in column (3) of the said Schedule and the said Tribunal, Appellate Tribunal or other Authority shall, on and from the appointed day, deal with *de novo* or from the stage at which such appeal, application or proceeding stood before the date of their transfer and shall dispose them in accordance with the provisions of the Act specified in column (2) of the said Schedule.

(5) The balance of all monies received by, or advanced to the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule and not spent by it before the appointed day, shall, on and from the appointed day, stand transferred to an vest in the Central Government which shall be utilised for the purposes stated in sub-section (7).

(6) All property of whatever kind owned by, or vested in, the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule before the appointed day, shall stand transferred to, on and from the appointed day, and shall vest in the Central Government.

(7) All liabilities and obligations of whatever kind incurred by the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule and subsisting immediately before the appointed day, shall, on and from the appointed day, be deemed to be the liabilities or obligations, as the case may be, of the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the Ninth Schedule; and any proceeding or cause of action, pending or existing immediately before the appointed day by or against the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule in relation to such liability or obligation may, on and from the appointed day, be continued or enforced by or against the corresponding Tribunal, Appellate Tribunal or other Authority specified in column (3) of the Ninth Schedule.

General
Power to
make rules.

186. Without prejudice to any other power to make rules contained elsewhere in this Part, the Central Government may, by notification, make rules generally to carry out the provisions of this Part.

Power to
amend Eighth
Schedule.

187. (1) If the Central Government is satisfied that it is necessary or expedient so to do, it may by notification published in the Official Gazette, amend the Eighth Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly.

(2) A copy of every notification issued under sub-section (1) shall be laid before each House of Parliament as soon as may be after it is issued.

Rules to be
laid before
Parliament.

188. Every rule made under this Part shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Removal of
difficulties.

189. (1) If any difficulty arises in giving effect to the provisions of this Part, the Central Government, may by general or special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Part as appear to it to be necessary or expedient for removing the difficulty.

(2) No order under sub-section (1) shall be made after the expiry of three years from the appointed day.

(3) Every order made under this section shall, as soon as may be after it is made, be laid before each Houses of Parliament.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 2,50,000 | Nil; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 25,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,25,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 3,00,000 | Nil; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 3,00,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 20,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,20,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 5,00,000 | Nil; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having a total income exceeding one crore rupees, be increased by a surcharge for the purpose of the Union calculated at the rate of fifteen per cent. of such income-tax:

Provided that in the case of persons mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.
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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.
----------------------------------	--------------

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- | | |
|---|----------------------------------|
| (i) where its total turnover or the gross receipt in the previous year 2014-15 does not exceed five crore rupees; | 29 per cent. of the total Income |
| (ii) other than that referred to in item (i) | 30 per cent. of the total Income |

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government	50 per cent.;
	40 per cent.

(ii) on the balance, if any, of the total income

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

Rate of income-tax

I. In the case of a person other than a company—

(a) where the person is resident in India—

(i) on income by way of interest other than "Interest on securities"	10 per cent.;
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	<i>Rate of income-tax</i>
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	5 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government;	
(vi) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;
(C) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved	10 per cent.;

Rate of income-tax

by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy

(H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy 10 per cent.;

(I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;

(J) on income by way of winnings from horse races 30 per cent.;

(K) on the whole of the other income 30 per cent.;

(ii) in the case of any other person—

(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC) 20 per cent.;

(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India 10 per cent.;

(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy 10 per cent.;

(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy 10 per cent.;

	Rate of income-tax
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(H) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;
(I) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(J) on the whole of the other income	30 per cent.;
2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than “Interest on securities”	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on any other income	10 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	

	<i>Rate of income-tax</i>
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent.;
(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent.;
(vii) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(viii) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;
(ix) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(x) on any other income	40 per cent.

Explanation.— For the purposes of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees; and

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ii) Item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(a) at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM
INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115BBDA or section 115BBE or section 115BBF or section 115BBG or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 2,50,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 3,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 5,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax; and

(b) having a total income exceeding one crore rupees, at the rate of fifteen per cent. of such income-tax:

Provided that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.
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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or the gross receipt in the previous year 2015-16 does not exceed fifty crore rupees; 25 per cent. of the total income;

(ii) other than that referred to in item (i) 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[See section 2 (13)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from house property” and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2017, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2017.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2018, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years

commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2018.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009) or the First Schedule to the Finance Act, 2010 (14 of 2010) or the First Schedule to the Finance Act, 2011 (8 of 2011) or the First Schedule to the Finance Act, 2012 (23 of 2012) or the First Schedule to the Finance Act, 2013 (17 of 2013) or the First Schedule to the Finance (No. 2) Act, 2014 (25 of 2014) or the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 110(a)]

In the First Schedule to the Customs Tariff Act,—

(a) in Chapter 20, for the entry in column (4) occurring against tariff item 2008 19 10, the entry “45%” shall be substituted;

(b) in Chapter 84, for the entry in column (4) occurring against tariff item 8421 99 00, the entry “10%” shall be substituted.

THE THIRD SCHEDULE

[See section 110(b)]

In the First Schedule to the Customs Tariff Act,—

Tariff item Preferential	Description of goods	Unit	Rate of Duty	
			Standard	
(1)	(2)	(3)	(4)	(5)
(1) in Chapter 11, for tariff item 1106 10 00 and the entries relating thereto, the following shall be substituted, namely:—				
“1106 10	- Of the dried leguminous vegetables of heading 0713			
1106 10 10	--- Guar Meal	kg.	30%	
1106 10 90	--- Others	kg.	30%	“-”;
(2) in Chapter 13, tariff items 1302 32 10 and 1302 32 20 and the entries relating thereto shall be omitted;				
(3) in Chapter 15, after tariff item 1511 90 20 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—				
“1511 90 30	— Refined bleached deodorised palm stearin	kg.	100%	90%”;
(4) in Chapter 38,—				
(a) in heading 3823, for sub-heading 3823 11 and tariff items 3823 11 11 to 3823 11 90 and the entries relating thereto, the following shall be substituted, namely:—				
“3823 11 00	— Stearic acid	kg.	30%	“-”;
(b) in heading 3824, against tariff item 3824 88 00, in column (2), for the words “hexa-hepta-”, the words “hexa-, hepta-” shall be substituted;				
(5) in Chapter 39, in heading 3904, for sub-heading 3904 00 and tariff items 3904 10 10 and 3904 10 90, sub-heading 3904 21, tariff items 3904 21 10 and 3904 21 90 and sub-heading 3904 22, tariff items 3904 22 10 and 3904 22 90 and the entries relating thereto, the following shall be substituted, namely:—				
“3904 10	- <i>Poly (vinyl chloride), not mixed with any other substances:</i>			
3904 10 10	--- Emulsion grade PVC resin / PVC Paste resin/ PVC dispersion resin	kg.	10%	-
3904 10 20	--- Suspension grade PVC resin	kg.	10%	-
3904 10 90	--- Other	kg.	10%	-
	- <i>Other poly (vinyl chloride), mixed with other substances:</i>			
3904 21 00	— Non-plasticised	kg.	10%	-
3904 22 00	— Plasticised	kg.	10%	“-”;

(6) in Chapter 44, against tariff item 4401 22 00, in column (2), for the words “agglomerated, in logs”, the words “agglomerated in logs” shall be substituted;

(7) in Chapter 48, in Note 4, for the word “apply”, the word “applies” shall be substituted;

(8) in Chapter 54, tariff items 5402 59 10 and 5402 69 30 and the entries relating thereto shall be omitted;

(9) in Chapter 63, in sub-heading Note, for the words “from fabrics”, the words “from warp knit fabrics” shall be substituted;

(10) in Chapter 98,—

(i) in Chapter Note 4, for clauses (b) and (c), the following clauses shall be substituted, namely:—

“(b) alcoholic beverages; and

(c) tobacco and manufactured products thereof.”;

(ii) for the entry in column (2) occurring against heading 9804, the entry “All dutiable goods imported for personal use” shall be substituted.

THE FOURTH SCHEDULE

(See section 111)

In the Second Schedule to the Customs Tariff Act, after Sl. No. 23B and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“23C	2606 00 90	Other aluminium ores and concentrates	30%”.

THE FIFTH SCHEDULE

(See section 119)

In the First Schedule to the Central Excise Tariff Act, in Chapter 24,—

(a) for the entry in column (4) occurring against tariff items 2402 10 10 and 2402 10 20, the entry “12.5% or Rs.4006 per thousand, whichever is higher” shall be substituted;

(b) for the entry in column (4) occurring against tariff item 2402 90 10, the entry “Rs.4006 per thousand” shall be substituted;

(c) for the entry in column (4) occurring against tariff items 2402 90 20 and 2402 90 90, the entry “12.5% or Rs.4006 per thousand, whichever is higher” shall be substituted.

THE SIXTH SCHEDULE

(See section 129)

Sl. No.	Provisions of the Service Tax (Determination of Value) Rules, 2006 to be amended	Amendment	Period of effect of amendment
(1)	(2)	(3)	(4)
1.	Rule 2A as inserted by notification number G.S.R. 375(E), dated the 22nd May, 2007 [29/2007- Service Tax, dated the 22nd May, 2007].	<p>In the Service Tax (Determination of Value) Rules, 2006, in rule 2A,—</p> <p>(I) in sub-rule (I), in clause (i), after the words "value of transfer of property in goods", the words "or in goods and land or undivided share of land, as the case may be," shall be inserted;</p> <p>(II) after sub-rule (I), the following sub-rule shall be inserted, namely:—</p> <p>“(2) Where the value has not been determined under sub-rule (I) and the gross amount charged includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the gross amount charged for the works contract, subject to the following conditions, namely:—</p> <p>(i) the CENVAT Credit of duty paid on inputs or capital goods or the CENVAT Credit of service tax on input services, used for providing such taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004;</p> <p>(ii) the service provider has not availed the benefit under the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2003-Service Tax, dated the 20th June, 2003 [G.S.R. 503(E), dated the 20th June, 2003].</p> <p><i>Explanation.</i>—For the purposes of this sub-rule, the gross amount charged shall include the value of goods and materials supplied or provided or used for providing the taxable service by the service provider.”.</p>	<p>1st day of July, 2010 to 30th day of June, 2012 (both days inclusive).</p> <p>1st day of July, 2010 to 30th day of June, 2012 (both days inclusive).</p>

(1)	(2)	(3)	(4)
		thirty per cent. of the total amount charged for the works contract:	
		Provided further that in case of works contract for construction of residential units having carpet area up to 2000 square feet and where the amount charged per residential unit from service recipient is less than rupees one crore and the amount charged for the works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract.”;	
		(d) for the provisos, the following proviso shall be substituted, namely:—	1st day of April, 2016 onwards.
		“Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract.”.	

THE SEVENTH SCHEDULE

(See section 150)

In the Seventh Schedule to the Finance Act, 2005,—

(a) for the entry in column (4) occurring against tariff item 2402 20 10, the entry “Rs. 311 per thousand” shall be substituted;

(b) for the entry in column (4) occurring against tariff item 2402 20 20, the entry “Rs. 541 per thousand” shall be substituted;

(c) for the entry in column (4) occurring against tariff item 2402 20 30, the entry “Rs. 311 per thousand” shall be substituted;

(d) for the entry in column (4) occurring against tariff item 2402 20 40, the entry “Rs. 386 per thousand” shall be substituted;

(e) for the entry in column (4) occurring against tariff item 2402 20 50, the entry “Rs. 541 per thousand” shall be substituted;

(f) for the entry in column (4) occurring against tariff item 2402 20 90, the entry “Rs. 811 per thousand” shall be substituted;

(g) for the entry in column (4) occurring against tariff items 2403 99 10, 2403 99 30 and 2403 99 90, the entry “12%” shall be substituted.

THE EIGHTH SCHEDULE

[See sections 183 and 184]

S.No.	Tribunal/Appellate Tribunal/Board/Authority	Acts
(1)	(2)	(3)
1.	Industrial Tribunal constituted by the Central Government.	The Industrial Disputes Act, 1947 (14 of 1947).
2.	Income-Tax Appellate Tribunal	The Income-Tax Act, 1961 (43 of 1961)
3.	Customs, Excise and Service Tax Appellate Tribunal	The Customs Act, 1962 (52 of 1962)
4.	Appellate Tribunal.	The Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976)
5.	Central Administrative Tribunal	The Administrative Tribunals Act, 1985 (13 of 1985)
6.	Railway Claims Tribunal	The Railway Claims Tribunal Act, 1987 (54 of 1987)
7.	Securities Appellate Tribunal	The Securities and Exchange Board of India Act, 1992 (15 of 1992)
8.	Debts Recovery Tribunal	The Recovery of Debts due to Banks and Financial Institutions Act, 1993 (51 of 1993)
9.	Debts Recovery Appellate Tribunal	The Recovery of Debts due to Banks and Financial Institutions Act, 1993 (51 of 1993)
10.	Airport Appellate Tribunal	The Airport Authority of India Act, 1994 (55 of 1994)
11.	Telecom Disputes Settlement and Appellate Tribunal	The Telecom Regulatory Authority of India Act, 1997 (24 of 1997)
12.	Appellate Board	The Trade Marks Act, 1999 (47 of 1999)
13.	National Company Law Appellate Tribunal	The Companies Act, 2013 (18 of 2013)

(1)	(2)	(3)
14.	Authority for Advance Ruling	The Income Tax Act, 1961 (43 of 1961)
15.	Film Certification Appellate Tribunal	The Cinematograph Act, 1952 (37 of 1952)
16.	National Consumer Disputes Redressal Commission	The Consumer Protection Act, 1986 (68 of 1986)
17.	Appellate Tribunal for Electricity	The Electricity Act, 2003 (36 of 2003)
18.	Armed Forces Tribunal	The Armed Forces Act, 2007 (55 of 2007)
19.	National Green Tribunal	The National Green Tribunal Act, 2010 (19 of 2010).

THE NINTH SCHEDULE

[See section 185]

Sl. No.	Tribunal / Appellate Tribunal under the Acts	Tribunal/ Appellate Tribunal/ Authority to exercise the jurisdiction under the Acts.
(1)	(2)	(3)
1.	The Employees Provident Fund Appellate Tribunal under the Employees Provident Funds and Miscellaneous Provisions Act, 1952.	The Industrial Tribunal constituted by the Central Government under the Industrial Disputes Act, 1947.
2.	The Copyright Board under the Copyright Act, 1957.	The Intellectual Property Appellate Board under the Trade Marks Act, 1999.
3.	The Railway Rates Tribunal under the Railways Act, 1989.	The Railway Claims Tribunal under the Railway Claims Tribunal Act, 1987.
4.	The Appellate Tribunal for Foreign Exchange under the Foreign Exchange Management Act, 1999.	The Appellate Tribunal under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
5.	The National Highways Tribunal under the Control of National Highways (Land and Traffic) Act, 2002.	The Airport Appellate Tribunal under the Airport Authority of India Act, 1994.
6.	(A) The Cyber Appellate Tribunal under the Information Technology Act, 2000. (B) The Airports Economic Regulatory Authority Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008.	The Telecom Disputes Settlement and Appellate Tribunal under the Telecom Regulatory Authority of India Act, 1997.
7.	The Competition Appellate Tribunal under the Competition Act, 2002.	The National Company Law Appellate Tribunal under the Companies Act, 2013."

PART-V

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND, KOHIMA**

NOTIFICATION

No. LAW/ACT/6-21/2017

Dated, Kohima the 9th Oct. 2017

THE APPROPRIATION (RAILWAYS) ACT, 2017.

Sd/-

IMTITEMSU

Under Secretary to the Govt. of Nagaland.

THE APPROPRIATION (RAILWAYS) ACT, 2017

AN
ACT

to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 2014 in excess of the amounts granted for those services and for that year.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) Act, 2017.

Short title.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand seven hundred thirty, four crore, ninety lakh, sixty-four thousand, seven hundred and fifty rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services relating to Railways specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2014 in excess of the amounts granted for those services and for that year.

Issue of Rs. 2734,90,64,750/- out of the Consolidated Fund of India to meet certain expenditure for the financial year ended on the 31st day of March, 2014.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2014.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
3	General Superintendence and Services on Railways .....	..	38,47,888	38,47,888
4	Repairs and Maintenance of Permanent Way and Works .....	..	86,69,734	86,69,734
5	Repairs and Maintenance of Motive Power	67,30,10,224	4,76,961	67,34,87,185
6	Repairs and Maintenance of Carriages and Wagons	97,88,53,706	6,71,243	97,95,24,949
7	Repairs and Maintenance of Plant and Equipment .....	..	5,42,416	5,42,416
8	Operating Expenses—Rolling Stock and Equipment	110,75,35,038	39,96,570	111,15,31,608
9	Operating Expenses—Traffic .....	..	3,05,87,329	3,05,87,329
10	Operating Expenses—Fuel	683,95,55,988	17,53,83,182	701,49,39,170
11	Staff Welfare and Amenities .....	..	2,67,456	2,67,456
13	Provident Fund, Pension and Other Retirement Benefits	732,76,13,946	19,17,139	732,95,31,085
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortisation of Over-Capitalisation	168,79,61,789	..	168,79,61,789
16	Assets—Acquisition, Construction and Replacement—			
	Capital	837,72,87,300	12,16,02,752	849,88,90,052
	Railway Funds .....	..	92,84,089	92,84,089
	TOTAL :	2699,18,17,991	35,72,46,759	2734,90,64,750

PART-V

**GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE AND LAW
NAGALAND, KOHIMA**

NOTIFICATION

No. LAW/ACT/6-21/2017

Dated, Kohima the 9th Oct. 2017

THE APPROPRIATION (RAILWAYS) (No. 2) ACT, 2017.

Sd/-

IMTITEMSU

Under Secretary to the Govt. of Nagaland.

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 2017

AN
ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2016-17 for the purposes of Railways.

Enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) No. 2 Act, 2017.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four thousand seven hundred seventy-seven crore, twenty lakh and twenty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2016-17 in respect of the services relating to Railways specified in column 2 of the Schedule.

Issue of Rs.
4777,20,20,000
out of the
Consolidated
Fund of India
for the
financial year
2016-17.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
4	Repairs and Maintenance of Permanent Way and Works .....	..	21,54,000	21,54,000
7	Repairs and Maintenance of Plant and Equipment .....	..	21,45,000	21,45,000
10	Operating Expenses—Fuel	3050,00,00,000	..	3050,00,00,000
12	Miscellaneous Working Expenses .....	..	11,80,26,000	11,80,26,000
16	Assets—Acquisition, Construction and Replacement— <u>Other Expenditure</u>			
	Capital	1519,45,25,000	170,83,43,000	1690,28,68,000
	Railway Funds .....	..	7,59,55,000	7,59,55,000
	Railway Safety Fund	17,08,72,000	17,08,72,000
	TOTAL:	4569,45,25,000	207,74,95,000	4777,20,20,000

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